

Do you believe the initiatives will improve clarity and understandability of the IFPP?

A - Initiative

According to the SDP the A - initiatives will contribute to improve the accessibility to the pronouncement.

We support the initiative to develop the accessibility. However, it is important to emphasize that the (overall) objective is the development of consistent and clear terminology. The important work with terminology must not be «governed» by the digital framework. We believe that the most important is the user-friendliness, and not the technical solution. Some SAIs lack computers and others prefer reading on paper. Therefore, it is important that the framework is available on PDF-files. In addition, we need to have authorised versions of the ISSAIs in PDF, to know which version is the current one.

We think the issai.org website is quite user-friendly. Nevertheless, we think that the Professional Pronouncements could be more accessible on the website, for example by linking up to the top of the website.

We think that the visualization of INTOSAI Principles, INTOSAI Standards and INTOSAI Guidance is very easy to understand. It is categorized for each audit type, and hierarchically structured by level. In addition, it is important that the IFPP- webpage is complete. The financial auditors need to have access to the ISA`s or a link from this webpage to where they could find them.

T - Initiative

According to the SDP the T - initiative will contribute to develop a clear and consistent terminology.

We support development of clarity in terminology. At the same time there is and will be glossary that is unique for each audit type. For example in the financial standards, the financial auditors need their own glossary from the ISA for their daily work.

We recommend a clear and consistent terminology between ISSAI 100 and the other standards. We also see the value in harmonizing between level hundred and thousand for each audit type (ISSAI 200 to ISSAI 2000, ISSAI 300 to ISSAI 3000 and ISSAI 400 to ISSAI 4000).

A part of the overall ambition of consistent application of ISSAI standards is to ensure that 2000, 3000 or 4000-standards are used and applied in a consistent manner. In our view, the concept of «combined audits» works contrary to this objective.

P - Initiative

According to the SDP the P - initiative will contribute to update the content a presentation of the INTOSAI Principles.

We think we have covered this under the other initiatives.



I - Initiative

According to the SDP the I - initiative will contribute to ensure clarity of the ISSAIs.

We welcome the ambition to improve the framework so that it becomes clearer to the auditor which requirements to apply, and that the content is presented in a way that makes it easier to use during the audit work. As we wrote in the T- initiative, is it important to have a clear and consistent terminology between the ISSAI 100 and the other standards. In addition, we recommend FIPP to review the most important standards and assess whether the requirements are clearly stated, and consider more explanatory text and clarifications. You may also consider to add the word requirements in ISSAI 100/8 to make sure that all standards consist of requirements that has to be followed.

Furthermore, Lack of clarity can be a conscious choice - to address a legitimate need for variation related to national legislation and context. Therefore, it is important to make sure that "clarity" does not become the same as "uniformity".

G - Initiative

According to the SDP the G - initiative will contribute to developing a better approach to providing guidance.

We highly encourage initiatives to ensure consistency in audit methodology between ISSAIs and GUIDs. We consider this a prerequisite for high quality audits.

Furthermore, we welcome initiatives from INTOSAI bodies and SAIs to develop and share relevant standard and guidance material, as we believe in the mutual benefit. This needs however to be considered for approval, where FIPP and the different subcommittees should have a critical role.

In addition, we emphasise that the framework (both standards and guidance material (GUIDs)) should be relevant to the intended user and stakeholders, so that the audit contributes to added value. It is also important that the framework embrace a high rate of technological development and innovation.

Do you believe the suggested initiatives are relevant to help your organisation in implementing the IFPP?

The OAGN (Riksrevisjonen) has implemented the ISSAIs for performance audit (ISSAI 3000), financial audit (ISSAI 2000) and compliance audit (ISSAI 4000). For us it was important to discuss how these standards help us to do our audit tasks in our context. We have made national guidelines for each audit task, based on the requirements of the ISSAI standards. Therefore, at daily basis, our auditors use our guidelines and supporting tools.

In addition, we think it is important to respect the differences between audit types. This must also be respected regarding the development of terminology.



Do you have suggestions for new initiatives that you believe are important to support your SAI in implementing the ISSAIs and enhance audit quality?

The SDP mentions that the framework should be a tool for helping SAIs when it comes to:

- giving substance to the value of the audit work
- to fulfil the SAIs role and functions and
- to straighten the value to users of our services

In this context, we believe it is important that INTOSAI take an active role in ensuring that IFAC and IAASB gives content to the public audits.

Are there new topics/areas that are currently not covered by the IFPP that need to be included in the future?

We thank you for giving us possibility to provide input to the SDP. We believe that the current vision entails important objectives. However, a vision could usefully contain a higher-level objective. Strengthening the INTOSAI as a professional standard setting organisation could usefully also be included, as a necessary prerequisite for achieving a global improvement in audit quality.

With increasing use of automation, digitalisation and artificial intelligence, it is important that the development of the framework will be done in a way that keeps it relevant and not outdated due to technological development. As the technological development always will be faster than the development of standards, we believe it is important to keep the framework principal based and not driven by technology.