

COMMENTS FROM THE SAI OF PARAGUAY

In response to the cordial invitation of the **INTOSAI Professional Standards Committee** to comment on the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements in 2023-2025, we state the following in accordance with the questions submitted:

1. Do you think the initiatives will improve the clarity and understanding of the IFPP?

As users of the IFPP, we are open to any of the initiatives that seek to find an improvement in: the accessibility of information (Initiative A); the development of unified and clear terminologies among the three INTOSAI-P /ISSAI /GUID groups (T and I Initiatives), will be beneficial to all users.

Regarding Initiative P, we agree that it is necessary to review and update the content of the INTOSAI P, since they present the drawbacks described in the corresponding section.

Now, regarding Initiative G, it is suggested to evaluate the possibility of including the GUIDs within the MMD process, currently and according to the explanations on the page, they "are non-mandatory guidelines", certainly more specific detailed and operational guidelines on how to apply the ISSAIs, but their application is not a mandatory part of the implementation of the framework. On this point, we suggest that the GUIDES seek to be oriented to "how" the ISSAIs can be applied by creating minimum interface matrices that link the fundamental aspects of each type of Audit (Financial / Performance / Compliance). These matrices could then be complemented through the Audit Operational Manuals of each SAI, in accordance with its mandate.

2. Do you think the suggested initiatives are relevant to help your organization implement the IFPP?

Any continuous improvement initiative is well received, what is described in the draft seeks the understanding and use of the IFPP, at all levels of the organization.

These initiatives, certainly aligned with the results of the "Final Report on IFPP Review and Analysis", in our opinion encompass the opportunities for improvement described therein.

3. Does your SAI have any suggestions on how to make the pronouncements available to your auditors so that we support a more active use of the pronouncements in your daily work?

Although it is currently possible to access various computer resources for the translation of documents, we believe that the provision of the pronouncements in all the official languages of INTOSAI (in our case Spanish), would make it easier for our auditors to make more use of their active role in their daily work. We are aware that this is hard and arduous work in which we have observed many advances over time, which we hope at some point can achieve the full translation of the pronouncements,

Another aspect, which was already addressed in the T and I Initiatives, is the elimination of imprecise terms in the wording, especially what refers to the levels of the ISSAIs, regarding the new organization into categories.

One suggestion would be to include an interactive section, where the auditor can know "what happened to?". This section would allow us to know, if applicable, what happened with this or that ISSAI or INTOSAI - GOV and what is its current location within the new system. To date, on the ISSAI.ORG page, there is only one table where it is mentioned "what" was eliminated and it does not mention where this or that criterion was reordered and if its use is feasible to date.

At the same time, it is suggested to study the possibility of implementing a virtual platform where the senior auditors of the OLACEFS member SAIs can connect freely. The purpose of

this space is to achieve an exchange of opinions, experiences, publications, studies and research prepared in accordance with the use of the IFPP, this fact will result in the progress of its implementation and, where appropriate through the corresponding channels, the modification and updating of the ISSAIs and the GUIDs.

4. Do you have suggestions for new initiatives that you consider important to support your SAI in the implementation of the ISSAIs and improve audit quality?

Obtaining the support of the high authorities of each SAI would be a very important step towards the implementation of the ISSAIs, this practice would allow customs that are not aligned with the framework to be suppressed.

At the same time, it is imperative to achieve the discussion of the current ISSAI among the members of 2nd. and 3rd. line of government control. This strategy can be achieved through different methodologies, among them: opening of forums for discussion of norms and principles or; Confined training where they can, these lines (2nd., and 3rd.), train in standards, procedures and discuss the application of the GUIDs according to the type of Audit to be developed.

On this point we suggest evaluating the possibility of implementing:

- The definition of a scoring system for the AUDITOR in each SAI, this can occur through a series of presentations of work (final reports), which include unrestricted compliance with the principles, standards and guidelines established in the IFPP.
- The development of internship plans in SAIs, where an implementation of the ISSAIs has not yet been achieved. These internships can be given regionally with the support of SAI Auditors who have achieved the implementation of the ISSAI in their daily work.
- The development of guidance, control and evaluation spaces for Auditors and a monitoring system regarding the application of the ISSAIs within daily government control tasks. For this, the iCAT could be used as a basis.
- The development of a system of multiplier effect of the training offered in the region, with the slogan of not leaving anyone behind.

5 Are there new topics/areas not currently covered by the IFPP that should be included in the future?

The field of Government Control since its inception has been growing and overcoming the traditional barriers of economic and financial analysis, delving more and more into the aspects of the result of the application of these instruments, in addition to other aspects not precisely linked to the field of auditing, and more linked to government control. Therefore, the current focus given to the IFPP and the opening of the GUIDs to sensitive issues such as: Public Health, Education, Infrastructure (both in prevention and rehabilitation), Development, Environment, Cybercrime and others, could be fields to explore. in more detail, in order to determine a more holistic form of control.

The linking of the SDGs within the IFPP page could provide guidance to auditors on the procedures and standards related to the control of their progress and sustainability at the national level.

There is no doubt that the use of new technologies and the application of artificial intelligence or other systems is increasing, their use by Auditors is more than imperative, it can be considered a fertile field of study for government control.

Today, data analysis becomes essential, currently the scale of audits, attacks and cyber fraud require it, the IFPP could provide guidance in this regard.