**Comments on the Strategic Development Plan for
INTOSAI's Professional Pronouncements**

SAI Philippines

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

   - Yes, we believe that the following strategic initiatives will improve clarity and understandability of the IFPP:
     o The **'A' initiative** – Improving **accessibility** to the pronouncements.
     o The **'T' initiative** – Developing a clear and consistent **terminology** for the IFPP.
     o The **'P' initiative** – Updating the content and presentation of the INTOSAI **Principles**.
     o The **'I' initiative** – Ensuring clarity of the **ISSAIs**.
     o The **'G' initiative** – Developing a better approach to providing **guidance**.

   Inconsistencies on the use of terminology, as well as outdated content will be eliminated by the development of consolidated glossary on the subsequent pronouncements. We hope that the activities to eliminate unnecessary redundancy, ensure consistency while emphasizing the key differences between audit types will be successful in improving the clarity and understandability of the ISSAIs.

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

   - Yes, we believe the suggested initiatives are relevant to help our SAI in implementing the IFPP. Further, if the output of the 'G' initiative is clear, feasible, and practicable, then the implementation of the IFPP in our organization follows naturally.

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

   - The output of the 'A' initiative is sufficient if it can be sustained henceforth rather than being done only once as part of this strategic plan.

   We commend INTOSAI for having a dedicated website where we can access and download the pronouncements. Our suggestion relates more on how auditors can be informed of new pronouncements or versions. Having a webinar about the practical work applications of the new pronouncements can

be beneficial. It is also suggested that the most recent published pronouncements be prominently displayed on the homepage, or that interested auditors may sign up for an email newsletter to be notified whenever there is a change or new pronouncements.

Further, the full set of pronouncements maybe incorporated in the COA Intranet by providing tab to promote access, information and active use of the pronouncements. Through this simple step, the *ambition* for this **'A'** initiative maybe attained, wherein, to digitise the entire IFPP and to make its content more accessible for SAIs and auditors, and thereby for them to use the pronouncements more frequently.

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

   - A series of training sessions that will cascade the revised/ updated pronouncements to the auditors. (On top of the 'A' initiative output)
   - We suggest that SAI Philippines implement a **'K' initiative** – Sharing the **knowledge.** Providing more trainings to promote learnings among the auditors and to ultimately enhance audit quality.

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

   a. Information Systems Audits. Apparently, many SAIs conduct this type of audit as a stand-alone audit, rather than a support function to the three main audits (i.e., Financial, Compliance, Performance) but there is a dearth of standards for those who conduct such audits.
   b. Artificial Intelligence. Lately, we are seeing the fast growth of artificial intelligence technology, and there are no pronouncements related to this and its use in audit practice, but rather, a few sporadic comments and opinions.
   c. Guidance about other emerging technologies relevant to audit

OTHER COMMENTS ON THE DRAFT CONTENT OF SDP

Reference	Comments
PART A – Strategy for developing the IFPP While challenges have been identified from the users' perspective, **new technological tools available** provide opportunities for easy access to the pronouncements.	Given that every SAI needs to adapt with ever-changing environment, we suggest that the INTOSAI release new/updated audit guidelines/principles/standards in connection with adapting new audit methodologies involving accounting and auditing in a changing environment and with the advance technology.
Developing a clear and consistent terminology for the IFPP (the "T" initiative) The 'T" initiative includes activities related to: • Establishing a list of terms and definitions currently used in the IFPP; • Based on that list, deciding on a consistent terminology that can be implemented *in any subsequent development of pronouncements;* xxx	Deciding on a consistent terminology should not only be implemented in the subsequent development of pronouncement but also in "updating current ones." Thus, we suggest to add such in the provision, to read as: *Based on that list, deciding on a consistent terminology that can be implemented in any subsequent development of pronouncements and in updating the current ones.*
Updating the content and presentation of the INTOSAI principles (the "P" initiative) xxx The *ambition* for this "P" initiative is to achieve a clear set of INTOSAI principles stemming from the *current* INTOSAI-P document. The initiative will involve digitalisation and thereby serve as a "proof of concept" for the "A"	As provided in the draft, the "P" initiative can be launched when the definitions of key terms relevant for INTOSAI-Ps under the "T" initiative (Developing a clear and consistent terminology for the IFPP) is sufficiently advanced. Therefore, the current INTOSAI-Ps documents are to be updated after developing the clear and consistent terminology for the IFPP under the T initiative.

(Improving accessibility to the pronouncements) initiative.	Thus, we suggest that "the *ambition* for this "P" initiative is to achieve a clear set of INTOSAI principles stemming from the *current and updated* INTOSAI-P documents."
Developing a better approach to providing guidance (the 'G' initiative) The ambition of this 'G' is to ensure that the INTOSAI community has easy access to relevant and high quality guidance material regardless of the history of its development, and that guidance closely related to the implementation of the ISSAIs is refined to support SAIs implementing the standards. In addition the ambition is to **encourage INTOSAI bodies and SAIs to develop and share guidance material as a manifestation of the mutual benefit this brings**.	We suggest that feedback mechanism be installed on how the guidance materials were developed and shared by the SAIs. We also suggest that SAIs develop technical working group, comprising of competent individuals, who will focus on the conduct of the comprehensive assessment on the impact of guidance materials, its applicability and benefits given the SAI audit settings.