

**Feedback on the Strategic Development Plan for the INTOSAI Framework of Professional
Pronouncements in 2023–2025**

SAI Poland

April 2023

1. **Public interest.** We appreciate that the SDP refers to public interest by quoting the excerpt from the new INTOSAI Strategic Plan. However, it would be beneficial to define the concept in the SDP, and how its implementation is intended to impact public interest.
2. **SDP and Component 1.** The SDP should be more rooted in the results of the review and analysis of the IFPP, i.e. Component One of the SDP 2020–2022 (report developed by the PSC) – the intention of the exercise was “to serve as input for developing the next SDP”. In Figure 2, the review and analysis of the IFPP is indicated as one of the three sources used in the analysis for the SDP 2023–2025, but in fact little reference to this analysis can be found in the draft – it is mentioned once (end of page 2).
3. **Strategic initiatives.** The report on the Component One analysis comprises four key concepts for IFPP: Clarity, Relevance, Robustness and Accessibility. In our opinion, the concepts of Accessibility and Clarity are better developed there than in the draft SDP, e.g. digitisation is only a technical *means* to impact the multi-facet issue of accessibility of pronouncements and not an end in itself. While the concepts of Relevance and Robustness, which are key for improving the framework of INTOSAI pronouncements, are absent from the draft SDP. [BTW there is a typo in Figure 3: C Initiative instead of I Initiative].
4. **Role of the PSC.** Since the PSC “leads the efforts to provide relevant and clear international standards and guidance for public sector auditing”, its role should be more elaborated, while in Annex 1 the PSC seems to be one of four INTOSAI committees that FIPP works with on equal basis. The rules of cooperation between PSC and FIPP should be presented in more detail, and the PSC’s leading role should be presented in more detail.
5. **PSC Subcommittees.** FIPP’s relation with the PSC and its subcommittees is special, but the subcommittees are not mentioned in the draft SDP at all. FAAS, PAS and CAS are the actual creators of the content of the IFPP related to auditing in line with its type, and ICS with regard to internal control. Recognising that “FIPP has the general responsibilities for the content and quality of the professional pronouncements”, the SDP should specify that the contents are delivered by the subcommittees, and not FIPP that assures quality, but is not the author of the content.