

Proposals for the new Strategic Development Plan of the INTOSAI Framework of Professional Pronouncements (2023-2025)

Questions	Suggestions
<p>1. Do you believe the initiatives will improve clarity and understandability of the IFPP?</p>	<p>Yes, the proposed initiatives will improve clarity of the IFPP</p>
<p>2. Do you believe the suggested initiatives are relevant to help your organisation in implementing the IFPP?</p>	<p>Yes, the proposed initiatives will ACRF in implementing the IFPP</p>
<p>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?</p>	<p>3.1 Creating a Handbook of IFPP Documents The Handbook should include all INTOSAI Professional Pronouncements and could be available not only in a PDF, but also in a digital, interactive format (e.g. https://eis.international-standards.org/). The Handbook will assist in:</p> <ul style="list-style-type: none"> • Improving the understanding of the contents and structure of the IFPP; • Improve the navigation and search within the Framework; <p>3.2 Updating and improving the IFPP systematics:</p> <ul style="list-style-type: none"> • Since some of the professional pronouncements are published both on issai.org and intosai.org clarification and update of both sites should be made, so that the versions of professional pronouncements published on both sides are the same and active; • We suggest establishing a characteristics list for the audit types, so that the key features and differences between the audit types are clear for all SAIs (see below in Table 1)
<p>4. Does your SAI have suggestions on how to make the pronouncements available for your auditors so that we support a more active use of</p>	<p>4.1. Establishing and audit reports database</p> <ul style="list-style-type: none"> • Integration of INTOSAI standards and adoption of national audit standards may rely upon the best practices of other SAIs. The current INTOSAI Community portal provides separate datasets and databases (e.g. environmental auditing, big data, etc) and sometimes lacks the user-friendly experience. The single INTOSAI database, or repository could provide not only the sample reports based on different audit types, but also auditor’s opinions, ets.

<p>the pronouncements in their daily work?</p>	<p>4.2. INTOSAI Consultancy for SAIs</p> <ul style="list-style-type: none"> • A system of periodic consultation (e.g. forum, seminar, etc) provided by INTOSAI for those SAIs, interested to know the official position of INTOSAI bodies, regarding the issues arising from implementation of international standards, sharing knowledge and experience, or consultations on any emerging issues. <p>4.3. Including the sample section for IFPP Guidance (GUIDs)</p> <ul style="list-style-type: none"> • Such sample sections (or a supplementary material) could provide the vivid examples on how to apply the INTOSAI standards practically.
<p>5. Are there new topics/areas that are currently not covered by the IFPP that need to be included in the future?</p>	<p>More clarity required on the existence or absence of other audit types</p> <ul style="list-style-type: none"> • According to GUID9020 (Section 2.2) there are two types of audit – performance audit and evaluation of public policies. Therefore, it is unclear, whether FIPP believes that evaluation of public policies should be classified as another type of audit (different from the 3 basic ones).

Table 1 – Audit Types Comparison

Features	Financial Audit	Performance Audit	Compliance Audit
Subject	ISSAI 200/20 Accounting and related data of an entity	ISSAI 300/30 Specific programmes, undertakings, systems, entities of funds, etc	ISSAI 400/33 Activities, financial transactions and information
Criteria	ISSAI 200/24 Financial Reporting framework	ISSAI 300/27 Reasonable and audit-specific standards of performance	ISSAI 400/13 Regularity and propriety
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