



SWEDISH NATIONAL
AUDIT OFFICE

Date: 12 April 2023

Åse Kristin Hemsén
FIPP chair
Office of the Auditor General of Norway

Dear Åse-Kristin,

Let me first of all express how much I appreciate your work in developing the new SDP. I am truly happy with the process so far and I trust that this will bring us to a clear and realistic SDP.

A general comment that concerns several of the proposed projects is that it is of vital importance to maintain the three audit types. Their distinct characteristics need to be safeguarded and it should be easy to follow each process after the digitisation of the framework.

As to your questions I have the following reflections.

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

In general terms the Swedish NAO has no problems in understanding and implementing the framework. Having said that, we do not oppose the ambition to make the IFPP clearer and more understandable. I would like to underline that there is a risk that the ambition to make the framework more interactive hampers the usability in terms of being clear on how standards and requirements relate to each other and the respective audit type. The requirements in the standards should not be seen in isolation but relate to each other in a given order in the three different audit processes. The processes are the guarantees for high quality audits and do also inform and assure stakeholders of how the audit has been conducted. If different requirements are not used in the intended way, there is no guarantee that the audit process provides for high quality audits.

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

In general terms we do not believe this will help us in implementing the standards. We have incorporated the requirements in internal rules and procedures and have a process for updating our internal rules when the requirements are changed.

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?*

We believe that the best way to implement the standards is to translate them into internal rules and procedures where we also combine the standards with relevant national legislation. By doing so we ensure that our auditors adhere to both standards and national legislation without having to find and interpret legislation and standards in every single audit task. Therefore, we are reluctant to the concept of writing the standards for the use of auditors in their daily work.

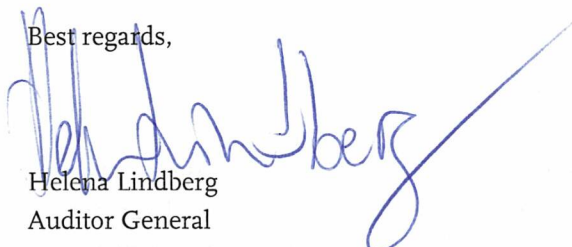
4. *Do you have suggestions for new initiatives that you believe are important to support your SAI in implementing the ISSAIs and enhance audit quality?*

No

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

In general terms we believe that INTOSAI's standard setting work should focus on general standards and guidelines for the audit types and should not be specific in how to audit different topics.

Best regards,


Helena Lindberg
Auditor General