

Invitation to comment on the Strategic Development Plan for INTOSAI's Professional Pronouncements

Feedback of SAI Switzerland:

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

Absolutely. The objectives are clear while ambitious (till 2028), yet feasible. The least tangible initiative appears to be the "G" initiative, yet the starting point / problem analysis is clear.

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

Easier access and clarity of the contents clearly supports a SAI's initiative to further enhance the implementation and usage of the IFPP. Having a little bit of history with the ISSAI / IFPP, we do not suffer from great problems with the current setup and design of the IFPP.

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 aily work?

This should be well addressed by the "A" initiative. By launching updated or new ISSAIs or GUIDs, a "Executive Guide" might support the communication process: a brief flyer, targeted at SAI executive Management in the sense of "what you need to know" / "why this is important to us", and provided actively (push- instead of pull-information). Avoid communications with too many links – the key messages must be available without "clicking" through various sites.

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?

While the principles exist and are understood, the question "how to assess the effectiveness of a SAI" remains a challenging one.

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

No.

Your feedback have to be submitted electronically by **April 14 2023**, to the FIPP Chair:

AKH@riksrevisjonen.no with copy to the FIPP Secretariat: SFL@riksrevisjonen.no. Your feedback may be submitted using PDF or Word documents. All feedback will be considered a matter of public record and may be posted on the issai.org website. Feedbacks are accepted in the five official INTOSAI languages.

Your feedback on the SDP

Your feedback can include both tasks you may have that are not covered in the current IFPP or challenges you might have in implementing the current IFPP. This will help FIPP in developing a framework that supports your SAI in fulfilling your mandate and deliver high quality audits.

Do you want to contribute?

Information on the development of the next SDP can be found at www.intosaifipp.org

