

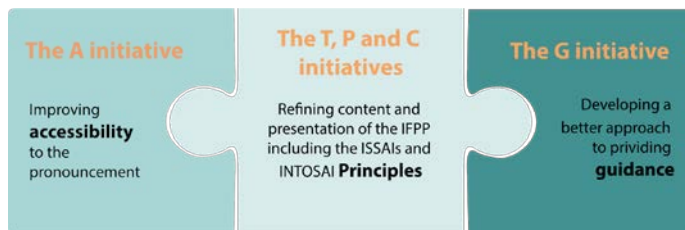
Invitation to comment on the Strategic Development Plan for INTOSAI's Professional Pronouncements

In INTOSAI's Strategic Plan (2023-2028) Goal 1 is to develop, advocate for and maintain *professional standards for SAIs*. Every year, working bodies of INTOSAI are involved in initiatives to help SAIs fulfil their mandate and deliver high quality audits. Every three years the status and need for improvements are considered and new initiatives suggested.

The INTOSAI Framework for Professional Pronouncements (IFPP) was approved in 2016. Since then, new pronouncements have been included on topics like competence management and guidance on audit of information systems, disaster related aid, public procurement, public debt and performance audit of privatisation.

To ensure that the IFPP is relevant and fit-for-purpose for all SAIs, every three years the INTOSAI community is invited to give input on how to further develop the INTOSAI framework. These inputs will be analysed, prioritized and included in initiatives in the next Strategic Development plan (SDP). The Forum for INTOSAI Professional Pronouncements (FIPP) together with the three Goal Chairs of the Capacity Building Committee (CBC), Knowledge Sharing Committee (KSC) and Professional Standards Committee (PSC) have analysed material already available in INTOSAI such as the IDI global stocktaking report and the PSC's review of the IFPP (Component 1 report) and identified areas for improvements in the framework. Now we invite SAIs to consider if these initiatives address the situation in your SAI and if there are other areas for improvement that you believe should be included in the next SDP.

The suggested initiatives are interlinked and focuses on accessibility, content and how to provide guidance. The can be illustrated like this:



The draft include initiatives:

- The '**A**' initiative – Improving **accessibility** to the pronouncements.
- The '**T**' initiative – Developing a clear and consistent **terminology** for the IFPP.
- The '**P**' initiative – Updating the content and presentation of the INTOSAI **Principles**.
- The '**I**' initiative – Ensuring clarity of the **ISSAIs**.
- The '**G**' initiative – Developing a better approach to providing **guidance**.

See the SDP draft (draft *Strategic development plan for the INTOSAI Framework of Professional Pronouncements in 2023-2025*) for more details on the initiatives.

As part of the invitation to comment, we ask for feedback on the following questions:

1. Do you believe the initiatives will improve clarity and understandability of the IFPP?
2. Do you believe the suggested initiatives are relevant to help your organisation in implementing 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 daily work?
4. Do you have suggestions for new initiatives that you believe are important to support your SAI in implementing the ISSAs and 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?

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.

Kommentert [A1]: It is difficult to comment on this in the absence of a work-plan. Unfortunately the devil is in the detail when it gets to standard-setting, and while the overall intentions are good, one needs to have a good grasp of the detail to really make a call.

The ATPIG approach sounds good in principle, but it would have been great if the commentary could be more specific. I would have thought that we learnt from our previous SDP (and the challenges posed by committing to a rather undefined component 1). Surely enough discussion have played out to allow for more definitive commentary. Otherwise one needs to questions the return on investment of the recent FIPP and PSC in-person meetings.

Two additional comments -

1 - the idea of clarity on the "rules of standard-setting" (purpose, language, drafting conventions cannot any longer be in an evolutionary mode. Working towards an undefined goal makes quality work by drafters / revision teams almost impossible. Perhaps the very first initiative needs to focus on addressing this in a holistic way.

2. Although not clear from the draft (in the absence of a work-plan), I get the impression that the pace of revision and clarity is determined by resources. I am of the opinion that appropriate standards are so critical to INTOSAI, that it perhaps justifies a more intense process than living with the status quo. What about a dedicated team of experts, funded by donors, handling...

Kommentert [A2]: It will assist in clarity, but it does not deal with many challenges that SAs face currently - issues such as provision of assurance on government's performance management reporting (a critical enabler in developing countries). It does not deal with the challenges of auditing in a new digitised environment (e.g. what are rules of evidence in such an environment).

At the risk of repetition - there needs to be a distinct difference between revision and fixing up the IFPP, and attending to new challenges. I battle to see the focus on emerging issues.

I like the fact that the SDP references matters such as the Global Stocktake as inputs into the standards ...

Kommentert [A3]: It am not sure that the "means of making standards available" are a game-changer. Of course a digital solution (as long as it is accessible and affordable to all) will assist, but it is not necessarily a game-changer.

Kommentert [A4]: As already stated, it is difficult to comment as there is no detailed workplan to comment on.

Issues that can be considered include - assurance of government's performance reporting (NOT performance audit), implications of digitisation . Artificial intelligence across the standards and through every steps of methodology, relationships with the broader accountability ecosystem (such as CSOs and citizens) and how collaborating with these impact the audit process.

Do you want to contribute?

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

