

Note to the INTOSAI Governing Board

The Strategic Development Plan for IFPP 2023–2028

The Strategic Development Plan (SDP) for the INTOSAI Framework of Professional Pronouncements (IFPP) defines the initiatives INTOSAI will take to develop, revise or withdraw its professional pronouncements. INTOSAI's professional pronouncements consist of the INTOSAI Principles (INTOSAI-P), The International Standards of Supreme Audit Institutions (ISSAI) and the INTOSAI Guidance (GUID). The INTOSAI-Ps, ISSAIs and GUIDs rest upon the common professional expertise of INTOSAI's members and provide INTOSAI's official statements on audit-related matters.

The overall purpose of the SDP is to develop the INTOSAI Framework of Professional Pronouncements (IFPP) towards a clear, consistent and relevant set of professional pronouncements for INTOSAI's members.

The SDP has been developed in accordance with the Due Process for INTOSAI's Framework of Professional Pronouncements as decided on by INCOSAI in 2016. The due process provides that:

Decisions on the organisation of the planning process and the content of the plan shall be taken by the PSC Steering Committee with the consent of the chairs of the CBC and KSC, and shall be based on proposals elaborated by FIPP.

The strategic development plan shall assemble all initiatives to develop, revise or withdraw professional pronouncements. Any INTOSAI member or other interested parties may provide suggestions in this regard for consideration and prioritisation in the planning process. The planning process shall include public consultations to encourage input from all interested parties as a minimum every three years. The PSC and the chairs of the CBC and KSC ascertain that all relevant needs are addressed by the strategic development plan in line with the objectives of goal 1, 2 and 3 of INTOSAI's strategic plan. FIPP takes initiative to propose amendments and updates to the plan as needed. The PSC consults with all affected parties before the plan is finalised and presented to the INTOSAI Governing Board for endorsement.

The SDP has been developed according to the planning process decided by the PSC Steering Committee in June 2022 on the basis of FIPP's proposal. The process has involved joint seminars between FIPP, the chairs and vicechairs of PSC, CBC, KSC and PFAC and the INTOSAI General Secretariat, including direct consultations with the PSC's subcommittees. All INTOSAI members as well as external stakeholders have been invited to comment on the draft. We have received a total of 36 comments which have been carefully analysed by FIPP with the support of the goal chairs. The comments have been considered when finalizing the draft in the text.

The text of the SDP was subsequently decided on by the PSC Steering Committee in June 2023 and the Steering Committee concluded that all affected parties had been consulted in the process. [The finalized proposal from FIPP was finally approved by the PSC Steering Committee at its meeting in Luxembourg 27-28 September 2023].

The input and feedback also included topics that goes beyond the scope of the SDP. Such feedback have been forwarded to other relevant INTOSAI bodies for further consideration. The individual feedback and how these have been addressed, are made available at [intosaifipp.org](https://www.intosaifipp.org).

We present the final SDP 2023–2028 to the Governing Board for endorsement.