



## Minutes for the SDP seminar in Sofia, Bulgaria 25-26 November 2024

The meeting took place at the Grand Hotel Millennium in Sofia, Bulgaria and was hosted by the Bulgarian National Audit Office. The meeting was a hybrid meeting with participants both in-person and on-line

### Welcome by the hosts, the acting President of the Bulgarian National Audit Office Ms Goritsa Grancharova-Kozhareva

Ms. Goritsa Grancharova-Kozhareva, Acting President of the Bulgarian National Audit Office, warmly welcomed everyone to Sofia, expressing her appreciation for the opportunity to host this important meeting. She highlighted the critical role of international standard-setting efforts, as well as the value of international collaboration. Concluding her remarks, she extended her best wishes for productive discussions and successful outcomes in the days ahead. She was followed by Ms. Helga Berger (PSC Chair) and Ms. Åse Kristin Hemsén (FIPP Chair).

Ms Helga Berger PSC Chair welcomed all participants and thanked the hosts NAO Bulgaria for giving the group the opportunity to meet in-person as well as on-line. She then introduced the aim of the meeting: that all participants are now starting on the journey together of the new Strategic Development Plan (SDP). The plan is ambitious and will require much in-kind work. But the driver should be the INTOSAI motto: *Experientia mutua omnibus prodest - Shared experience benefits all*. She expressed deep gratitude that so many different INTOSAI members had involved themselves to take part in the various initiatives. She emphasised that the five projects in the SDP are interlinked and will require close cooperation with all actors. The SDP initiatives are very ambitious, but she has great belief that the projects will deliver and promised that the Goal Chairs and FIPP will give support all the way when needed. An important purpose of the meeting is to introduce the participants to the SDP, the tools to be used and perhaps most importantly: to get to know each other.

FIPP Chair Åse Kristin Hemsén thanked the NAO Bulgaria for inviting to this well organised meeting. She welcomed all participants and thanked them for prioritizing this meeting that for most are taken from in-kind contribution. She communicated that the main purpose of the meeting is to meet in person and to get to know each other prior to the important task ahead. The SDP 2023-2028 is a task that the INTOSAI community have ordered. The group have responsibilities given to them by INTOSAI and will during this journey ahead to 2028 have many inspiring and difficult questions and tasks to work through.

### Introduction of the Agenda for the seminar and the expected outputs

The Chairs of PSC and FIPP introduced the agenda with expected outputs:

- A presentation of all participants and their role in the meeting to better get to know each other, identify contact persons and interdependencies.
- An introduction to the history of the SDP with explanation of key roles to better understand the rationale behind the projects and to make the work ahead as smooth and agile as possible.
- There will also both as exercises to better get to know each other and to prepare the group for the interlinked task ahead be group work, and plenum discussions.
- There is a need for close communication throughout the SDP 2023-2028 development on many different levels. The participants were therefore encouraged to identify challenges and to openly discuss.

The expected outcomes include a shared understanding of the pre-conditions for timely implementation of the SDP as well as developing a basis for open and inclusive dialogue throughout the project lifespan and to foster an understanding of the regulatory framework.



The FIPP Chair highlighted the INTOSAI's vision for developing the IFPP as a vision for the meeting ahead: *“To enhance the understandability and the recognition of the INTOSAI professional pronouncements both with SAIs and with external stakeholders and thereby encourage increased and consistent application of the ISSAIs leading to a global improvement in audit quality.”*

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## Personal introductions

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Participants introduced themselves include their role and responsibility in the SDP.

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## An introduction to the background history of the SDP, the present SDP (2023-2028) and the roles and responsibilities

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Helga Berger PSC Chair, Alan Findlay from the PSC Secr, Åse Kristin Hemsén FIPP Chair and Kristoffer Blegvad FIPP Vice Chair provided an overview of the SDP's history, the current 2023-2028 plan and the roles of key actors.

**The Harmonisation Project 2010-2013** was the first project for the new set of ISSAIs producing ISSAI 100 as the overarching standard, along with ISSAI 200 (Financial Audit), ISSAI 300 (Performance Audit) and ISSAI 400 (Compliance Audit). Led by the PSC (Denmark) with the Subcommittees FAAS, PAS and CAS as project members also responsible for their respective standard. The work resulted in a set of high-level principles, a final report but also identified issues identified to be put on hold for further development, including inconsistencies in the existing framework.

In 2016, the Common Forum, later renamed FIPP, was created to transform the framework into the INTOSAI framework of international standards (IFPP). The IFPP divided the pronouncements of INTOSAI into different Categories that serves the INTOSAI community in different but complementary ways. The SDP and FIPP are interlinked to the INTOSAI due process and have a set of stages and criteria for approval for each step to ensure transparency and openness for the INTOSAI community.

**The second SDP – 2020-2022** included, amongst other, an assignment to review challenges identified by previous projects regarding inconsistencies in the framework. In addition, the project identified further needs for updates to ensure clarity, relevance, robustness and accessibility. The Final report of the review and analysis of the IFPP (Component 1 report) was approved at the Governing Board in 2022. The output of the report has to a great extent been used as an input to the SDP 2023-2028, in addition to the IDI Global Stocktaking Report and a general hearing of the INTOSAI community. The five initiatives of the 2023-2028 SDP address key areas identified for development.

**Roles and responsibilities** in standard setting is shared between different INTOSAI committees. Representing CBC Jan van Schalkwyk presented an overview of the purpose, role and function of CBC. Representing PSC Alan Findlay described the role of PSC and the related subcommittees as well as how PSC cooperate with other INTOSAI bodies to further develop INTOSAI as a professional standard setter.

Effective collaboration between project groups and FIPP is essential to ensure smooth approval processes, particularly for initiatives with interdependencies. Regular engagement with FIPP throughout the drafting process helps align expectations and resolve issues early as well as preventing delays. The project groups were encouraged to raise issues with FIPP between formal decision points.

Following its endorsement by the Governing Board in 2023, a Core Group comprising the three Goal Chairs, FIPP, and the INTOSAI General Secretariat was established to oversee the plan's implementation. The Core Group functions as an informal administrative body, tasked with guiding projects, resolving challenges, coordinating sequencing, and managing inter-project communication. To ensure agility and collaboration, project leads are members of the Core Group. The project groups were encouraged to raise

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administrative issues with the Core Group whenever needed.

In the Core Group meeting in week 47, the issue of “Responsible Goal Chair” was raised. This is a requirement in due process and the responsible goal chair are responsible for providing Governing Board with assurance that the projects have complied with due process. The PSC secretariat appointed the responsible/supervising GCC for the initiatives as follows:

- PSC: P-initiative
- KSC: A-initiative
- CBC: I-initiative
- PSC: G-initiative
- CBC: T-initiative

## SDP Initiatives

Discussion of the five initiatives in detail based on proposed assignments that was circulated to the participants prior to the meeting.

As part of its internal preparations for the Strategic Development Plan (SDP) 2023-2028, FIPP developed a series of assignments to be discussed during its 2024 meetings. These assignments have proven valuable in identifying and understanding various crossroads and challenges that the various projects may face while developing the initiatives. When these matters were discussed in FIPP, the need to operationalise the principle of "not changing the way audits are conducted" emerged. FIPP have developed a paper addressing this. The paper is an annex to FIPP's report 2023/2024, that is endorsed by the GB in November 2024.

During the SDP seminar assignments for the 'T' Initiative and the 'I' Initiative were carried out. The assignments were carried out in a combination of plenary sessions and group work. The discussion related to the “T” initiative highlighted challenges, options, and the importance of close collaboration and communication across projects, the Core Group, and FIPP. Participants emphasized the need to raise issues with FIPP between formal decision points, address administrative matters with the Core Group as necessary, and also explore the possibility of a technical solution or platform for sharing information among project groups. This was identified as a responsibility of the PSC Secretariat.

The discussion on the 'I' Initiative identified the importance of practical explanations and application material within ISSAIs to ensure clear guidance on implementation. Missing links and inconsistencies between ISSAI 300 and 3000 were noted, which was also identified in the Component 1 and the Harmonisation project. Also, the risk of starting discussions on the concepts rather than focusing on the material. Not least, there is a risk of extending beyond the scope of the SDP. It is important to keep in mind that it will not be possible to solve all the issues in the framework through the initiatives that is included in the current SDP.

Summary of points from the discussion:

- The project proposal is a “contract” between INTOSAI and the project group
- There is a need for close cooperation between related initiatives.
- The Core group will discuss how to avoid a never-ending review of the inconsistencies in the standards
- How the projects are going to communicate within the project group and also between each other must be solved. Participants at the meeting gave input to Mr Spyridon Pilos, lead of ‘A’ initiative on needs to ensure effective working procedures. Mr Pilos will sum up and give direction at a Core Group meeting



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## Project proposal – their purpose, importance and composition

Group discussion on what is needed in a project proposal template to run a project and potentially other documents or tools to ensure necessary progress

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A first step for the initiatives is to develop a project proposal for FIPPs approval. The project proposal can be considered as a “contract” between INTOSAI represented by FIPP and the project group. It guides the drafting process and serves as a benchmark for FIPP to evaluate progress and output. **Due process is the minimum requirements for the projects.**

The experience with the current project proposal was discussed. It emerged that the current template was used mainly as a stepping stone for further work, but it was not used actively throughout the lifespan of the project.

Jan van Schalkwyk shared his experience with developing project proposals and drafting in general as well as his experience with FIPP. He provided advice to the projects on establishing good communication and collaboration with FIPP and the other relevant bodies. Alan Findlay shared his experience as goal chair for ISSAI 140 and highlighted the need for a “analyzing paper” to clearly explain the rationale behind FIPPs conclusions in the case when FIPP and the project team disagree. Gerhard Ross and Toma Donchev shared their experience as Liaison officers

Summary of the discussion included the following:

- The formal Project proposal for FIPPs approval can be followed by a more detailed project administration document for the purpose of governance of the project as well as transparency about milestones and composition
- Coordination and quality assurance need to be included in a new project proposal template

Some adjustments are required to the new template for the SDP projects. Potential elements to be covered in the project proposal could be:

- Project Justification: purpose; background; how the project contributes to the relevant SDP initiatives; potential benefits to the INTOSAI community and others
- Initial Assessment:
- Analysis of Existing Material:
- Stakeholder Analysis:
- Scope and Outcomes:
- Timeline and Milestones:
- Project Organisation:
- Risks:
- Communication Channels:
- Quality Process:

FIPP is responsible for approval of the projects on behalf of INTOSAI, according to Due process.

The Project proposal need to include:

- Interdependencies
- Consultative mechanisms
- Flexibility on administration
- Flexibility when project is not delivering documents

For the project groups: Informal contact between formal decision points should take place as soon as issues arise:

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- With FIPP – regarding problems, crossroads, challenges connected to the development of the projects. Here the project groups are recommended to develop short issue papers that discusses the issues with pro's and con's
- With Core Group on more administrative issues
- Between project groups – to ensure relevant information is exchanged.
- Quality control

The Project proposal template will be discussed at the FIPP meeting 27-29 November, and a draft will be developed and circulated for comments and input.

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### **General conclusions from the SDP seminar**

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The SDP is very ambitious and include many players and roles. To be able to deliver according to plan, there is need for communication between the different actor and communication platforms for documentation of the work done. This also allow for the Core Group to iron out any challenges that might occur during the projects' lifespan. All actors should raise challenges as soon as they occur to prevent delays and consequences for other projects. There will be need for both formal and informal meetings with FIPP leading up to each formal stage in due process. The responsible goal chair that has been assigned for each project will give assurance to Governing Board that due process has been followed.

Next steps:

Project groups:

- identify issues that needs clarification either with FIPP or with Core group
- consider the need for a communication plan

FIPP

- finalize and circulate a Project proposal template

Core group:

- Discuss how the Core Group and FIPP can work to avoid duplication of effort
- Discuss how to secure proper documentation of work and decisions taken

In addition – see summary of points from the agenda items.

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## **Participant list 25-26 November 2024**

### **Goal Chairs with Secretariat**

#### **PSC**

Helga Berger  
Alan Findlay  
Ioanna Metaxopolou  
Michel Afonso Assad Cohen

#### **CBC**

Keatlegile Ndimande  
Jan van Schalkwyk  
Peter Rostedt

#### **KSC**

Shefali Srivastava Andaleeb

#### **PFAC**

Muhammed Alrazeen

### **INTOSAI General Secretariat**

Andrea Loevenberger

#### **FIPP**

Åse Kristin Hemsén  
Kristoffer Blegvad  
Aicha Benbelhassen  
Alexandra Popovic  
Gerhard Ross  
Jared Nyasani  
Josephine Mukomba  
Mahmood H. Mahmood  
Monica Rajamanohar  
Tiago Modesto Carneiro Costa  
Toma Donchev

### **FIPP Technical Assistants and Secretariat**

Edmond Shoko  
Frederikke Lillehaug  
Miroslav Ivanov  
Lise Margrethe Hansen  
Svetoslav Hristov

### **Project leads with responsible initiatives**

I-initiative: Abdirahim Maalim  
I-initiative: Pauline Nyaga  
T-initiative: Mr Ahmed Buti  
T-initiative: Ms Abrar Alsaegh  
P-initiative: Jan van Schalkwyk (also CBC representative)  
G-initiative: Dr Gaurav Kumar  
G-initiative: Praveer Kumar  
A-initiative: Mr Spyridon Pilos

### **Subcommittees**

#### **PAS**

Deirdree Quaid  
Patricia Devlin

#### **FAAS**

James Osborne  
Steven McClenaghan  
Eleonora Seresera Nasirova  
Ulrika Meyer



## **Meeting material:**

### Link to:

- Harmonisation project report: [https://www.psc-intosai.org/wp-content/uploads/2022/06/251\\_-final-project-report-1.pdf](https://www.psc-intosai.org/wp-content/uploads/2022/06/251_-final-project-report-1.pdf)
  - Hereunder: [https://www.psc-intosai.org/wp-content/uploads/2022/05/2\\_Harmonisation-project.pdf](https://www.psc-intosai.org/wp-content/uploads/2022/05/2_Harmonisation-project.pdf)
- Final report on the review and analysis of the IFPP / the Component 1: [https://urldefense.proofpoint.com/v2/url?u=https-3A\\_www.psc-2Dintosai.org\\_wp-2Dcontent\\_uploads\\_2022\\_10\\_Final-5FReport-5FReview-5FAnalysis-5FIFPP-5FComponent-5FOne-5F2022.pdf&d=DwIFAg&c=JQG-WMvDUiQn29ASPIcrO36R3eLb6HwtNvDE1bSn07I&r=ibdWRDNNnl4lePZeoEUSJN2aN\\_Hse39ih-9sx3qfPIs&m=kLhZUXPRp30vRktPWTNPzsqvQJqdBRGzmMbiv0gRt1w83LSVFC-qcKax8Lldv\\_Y5&s=yc3fvWae6GTxmgQh6gVrByPHtdqiuSukgw9SAOkRB\\_0&e=](https://urldefense.proofpoint.com/v2/url?u=https-3A_www.psc-2Dintosai.org_wp-2Dcontent_uploads_2022_10_Final-5FReport-5FReview-5FAnalysis-5FIFPP-5FComponent-5FOne-5F2022.pdf&d=DwIFAg&c=JQG-WMvDUiQn29ASPIcrO36R3eLb6HwtNvDE1bSn07I&r=ibdWRDNNnl4lePZeoEUSJN2aN_Hse39ih-9sx3qfPIs&m=kLhZUXPRp30vRktPWTNPzsqvQJqdBRGzmMbiv0gRt1w83LSVFC-qcKax8Lldv_Y5&s=yc3fvWae6GTxmgQh6gVrByPHtdqiuSukgw9SAOkRB_0&e=)
- SDP 2023-2028: <https://www.intosaifipp.org/wp-content/uploads/2023/10/Final-SDP-2023%E2%80%932028.pdf>
- Concept Papers: <https://www.intosaifipp.org/wp-content/uploads/2024/11/Concept-papers.pdf>
- INTOSAI Due Process: <https://www.intosaifipp.org/wp-content/uploads/2021/01/Due-process-IFPP1.pdf>
- Current template Project proposals: <https://www.intosaifipp.org/wp-content/uploads/2019/03/Template-Project-Proposal.docx>
- FIPP webpage on the projects for the SDP 2027-2029 and 2020-2022: <https://www.intosaifipp.org/1-2/>