

Process for developing the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements

INCOSAI XXII in 2016 introduced a planning instrument in standard setting called Strategic Development Plan (SDP), which is a general strategy and a working plan for the development of the framework towards a clear, consistent and adequate set of professional pronouncements. The SDP assembles all initiatives to develop, revise or withdraw professional pronouncements, laying out a common path for all contributing working groups of INTOSAI towards a high quality set of standards for public sector auditing. It serves as a practical working tool to ensure continuous overall planning and coordination of any drafting work to be undertaken. The first SDP was approved at the same occasion and covers the period of 2017 to 2019.

In order to launch the next SDP during the 2019 INCOSAI, and to allow ample time for discussions, the preparation of the new document should begin soon.

The Due Process for INTOSAI's framework of professional pronouncements establishes that the decisions on the planning process and the content of the plan are taken by the PSC-SC, based on a proposal made by FIPP and that the planning process should involve public consultation, so any INTOSAI member or interested party can provide suggestions to the plan.

This proposal is presented by the PSC Chair, in consultation with the CBC and KSC Chairs, to the PSC Steering Committee for approval. It is based on the proposal forwarded to the PSC by FIPP, only a few adjustments were made in some of the steps and deadlines, mainly in order to clarify these steps and to ensure consistency with other documents being produced.

The approved process should result on a document that truly reflects the collective priorities and needs of INTOSAI members and of our stakeholders to effectively guide INTOSAI standard setting activities for the new few years.

Duration of the SDP

An initial decision concerns the duration of the SDP, which is not established by the Due Process. The first document had a period of three years (2017-2019) even though it listed projects that were considered of lesser priority and could be undertaken after 2019. Considering the complexity of the process delineated below, its rather timely nature and the long period usually taken for the development of new pronouncements, we propose that the new SDP cover the period of six years, with a mandatory mid-term revision after three years. The revision would consist of a simpler process, but would allow us to confirm if conditions and priorities remain valid and make changes to respond to emerging issues or shifting concerns.

It is important to point out that the first SDP was intended to reflect INTOSAI's 'congress to congress' cycle, when new pronouncements have traditionally only entered into effect after being endorsed by INCOSAI. The Due Process approved in 2016, by establishing that a pronouncement can become a part of the INTOSAI Framework of Professional Standards after the Governing Board has referred it to the Congress, ensured flexibility to have the IFPP updated according to a yearly cycle, rather than just every three years according to the Congress schedule, making this less of a constraint.

A carefully prepared plan, amply discussed with internal and external stakeholders, the way it is proposed for the next SDP, anchored on an overall strategy for INTOSAI standard setting, and with a mandatory a mid-term revision, can have a longer implementation period.

Proposed Process

The diagram in annex contains the steps for the development of the next SDP. The PSC Chair, with the consent of the CBC and KSC Chairs, agrees with the structure of the planning process proposed by FIPP, but this proposal contains adjustments in some steps and deadlines.

The process will be divided in four phases:

- 1) Scanning ;
- 2) Gathering Inputs;
- 3) Development; and
- 4) Approval.

1) Scanning Phase:

In the scanning phase, steps 1 and 2 are related to a research exercise already finalised by FIPP. It involved the analysis of several INTOSAI documents and surveys but also external relevant documents, in order to identify possible topics currently being discussed within the INTOSAI community that could be potentially be covered in the next SDP.

Steps 3 and 4 involve decisions to be taken during this PSC-SC meeting: the approval of the planning process and the establishment of a vision for the next SDP and the criteria that will be the basis for the selection of the projects to be included at the next SDP.

The vision and criteria are going to be part of the discussions regarding a Standard Setting Strategy, which aims to establish a more comprehensive and articulated strategy or long-term vision of what INTOSAI wants to achieve with its standard setting activities, its level of ambition.

2) Gathering inputs Phase

The “gathering inputs phase” will ensure ample participation through a broad consultation, involving three different streams:

- the whole INTOSAI community and external stakeholders: this will help identify needs and priorities of SAIs and bring the perspective of other organisations outside INTOSAI;
- the PSC, CBC and KSC working groups, subcommittees and working streams: providing their views within their areas of expertise;
- FIPP: will carry out a cross-cutting review of the framework as a whole.

The results obtained by FIPP in the scanning in phase 1 could be used to inform and guide the consultations, but opportunity should be given for suggestions outside that scope.

The consultation period will last around 90 days, allowing enough time for the INTOSAI bodies and external parties to reflect and make their contributions to the development of the plan.

3) Development Phase

This phase relates to the preparation of the actual plan, based on the inputs received. As stated by Due Process, it is the responsibility of the FIPP to review the inputs and prepare a proposal for the content of the plan. It is important to highlight that it was included a step of “scoping” the proposed projects. This should avoid the situation faced in the current SDP, in which in several projects there was insufficient description of their intended outcomes so this had to be done afterwards.

Although it is difficult in INTOSAI’s environment to have an accurate estimate of the resources available for the development of the projects, there is a concern of possibly approving an unrealistic plan regarding resources availability. That is the reason a step was included in which the Goal Chairs assess the resource requirements for the implementation of individual projects.

4) Approval Phase

Finally, the last phase encompasses the approval by the PSC-SC and the consultation with affected parties (as stated in Due Process), until the final approval by INTOSAI Governing Board in the occasion of the XXIII INCOSAI in September 2019.

We therefore ask PSC Steering Committee members to approve:

I - That the next SDP will last six years – from 2020-2025, with a revision after three years;

II – The proposed process for developing the Strategic Development Plan, including the phases and steps to be followed for the preparation of the plan, as well as the timeline, as described in this document and outlined in the diagram annexed.

Annex:

Diagram - Process for Developing the next Strategic Development Plan for the IFPP

Process for Developing the next Strategic Development Plan for the IFPP

INTOSAI Framework of Professional Pronouncements

(To take effect from INCOSAI 2019)

