Progress Report 2018
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REPORT HIGHLIGHTS

The INTOSAI Strategic Plan for the period of 2017-2022 stresses the relevance of systematically reviewing INTOSAI's performance as a means of having solid information to facilitate decision-making and better establishing the Organization's long-term strategies and plans. In order to do that, the Strategic Plan provides that the Goal Chairs lead the assessments of the progress towards the achievement of the plan's objectives, working in close cooperation with each other, their subcommittees and working groups, as well as with the General Secretariat.

The PSC would like to present to the Governing Board its Progress Report for the year 2018, that encompasses the main activities developed this last year. In line with the 2017 decision by the PSC, CBC and KSC, the Committee's achievements are presented in the form of a dashboard, which lists the activities carried out in order to achieve each of the strategic objectives under Goal 1. From these, we would like to highlight the following:

1. **INTOSAI P-10** – Following the SDP 2017-2019 (project 1.1), the PSC Secretariat led the update of INTOSAI P-10 (former ISSAI 10), to include the references to the UN Resolutions. The project group was also composed by SAI Canada, SAI Mexico and INTOSAI Secretary General. The endorsement version was approved by FIPP in August 2018 and is presented in Annex I. The PSC Chair assures that Due Process has been followed in all aspects. Translations to the INTOSAI official languages are in progress and the new pronouncement will then be displayed in the ISSAI website in all official languages.

2. **Migration of the ISSAI Framework into the INTOSAI Framework of Profession Pronouncements** – as approved by the XXII INCOSAI in 2016, the ISSAI framework is to be replaced by the IFPP by 2019. This involves relabelling and renumbering those many documents that are not going through substantive changes, according to the new classification principles (INTOSAI-P, Standards and Guidance). The SDP defined that this task would fall upon the PSC Secretariat based on the new numbers supplied by the FIPP. The PSC Secretariat is submitting these documents to the FIPP, following the procedure for editorial changes established by due process, for deliberation during the Forum's November 2018 meeting. The PSC Chair also took the opportunity to update the design of INTOSAI pronouncements, making it more modern, differentiating between the three categories in the framework and providing a more uniform formatting for their content.

3. **Implementation of the SDP 2017-2019** – The SDP was introduced by Due Process approved in 2016. The first SDP covers the period 2017-2019 and lists all projects for developing, revising and withdrawing pronouncements in the period. A more detailed report on the implementation of the current SDP with the status of each projects is presented in Annex 2.

The establishment of a common planning has been proving successful in providing greater coordination of efforts and a more integrated view of INTOSAI standard setting work. Nevertheless, it is important to highlight that not all projects are likely to be completed by 2019, due to a series of factors, such as:

- there was initial resistance of some subcommittees and working groups for taking part in the development of some projects, this was due to the limited consultation during the preparation of the 2017-2019 SDP, which led to the Plan not always aligning with ongoing work plans;
- the technical complexities of some of the projects, that were found to require longer periods for the development of a quality pronouncements;
- the changes in the standard-setting structure and process, such as the establishment of FIPP, the creation of the SDP and the approval of the new Due Process. It is natural
that the actors involved need some time to understand and fully adapt to the new system;
- the cross-cutting nature of several projects, that demanded the participation of representatives from different INTOSAI bodies, which requires additional coordination efforts to constitute project groups responsible for the development of the pronouncements.

4. **Independent Advisory Group** – The PSC aimed to expand its engagement with external stakeholder as a way to strengthen the standard-setting work. Three institutions were already observers at the PSC-SC: the IFAC, IIA and World Bank. They were kept on as observers and efforts were made to renew its MoU with the IIA (see Annex 3) and with the IFAC, which is being finalised and includes an agreement for permission to reproduce, publish and distribute IFAC copyrighted materials (mainly the ISAs – International Standards on Auditing).

Another group was created to increase external participation with the creation of the advisory body. Potential institutions were selected and contacted by the PSC Secretariat. The following ones have positively responded to the invitation:
- The Chartered Institute of Public Finance and Accountancy (CIPFA)
- Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)
- Global Initiative for Fiscal Transparency (GIFT)
- The International Consortium on Governmental Financial Management (ICGFM)
- Organization for Economic Cooperation and Development (OECD)

They will be consulted, for example, in the process of drawing up future SDPs and in specific projects of pronouncements related to their areas of expertise. They will not be ordinarily required to participate physically in meetings.

5. **Governance of FIPP** – The PSC Steering Committee is the body responsible for the Governance of FIPP, as established in Due Process.

In the last PSC-SC meeting, the Steering Committee discussed its role as the governing body of FIPP and the work being done so far in project groups and in the Forum. The session resulted in the following recommendations to guide the work of FIPP and to improve aspects of the whole standard setting process:

a) in the development of the next SDP, there is a need for a more detailed scoping for each of the projects that are included in the Plan;

b) FIPP is encouraged to establish a calendar for their future meetings in order to allow the project groups to plan and their work accordingly;

c) FIPP should enhance transparency by publishing at the PSC website relevant documents and decisions concerning its work;

d) FIPP should finalize its working procedures.

The PSC Chair, which is an observer at the FIPP meetings, following the work of the forum and serving as a link to the other Goal Chairs and INTOSAI bodies, is working with the FIPP to implement these recommendations.

The process for the development of the next SDP, for example, already planned for a stage for scoping the projects to be included in the plan. The Goal Chairs are following up closely this process. Furthermore, the FIPP approved its working procedures in its August 2018 meeting and have already scheduled its first two meetings in 2019 to make sure project groups have ample time to prepare. Nevertheless, documents and FIPP decision are still not published in the website.
6. **Technical Support Function (TSF)** – the set-up of a technical support function for INTOSAI standard setting is part of the strategic objective 1.1 for Goal 1 of the strategic plan. An initial discussion on the issue was carried out during the PSC-SC meeting in 2017 and was followed by further dialogue with the members of INTOSAI Governing Board in 2017. Considering the main elements collected on these occasions, the PSC Chair prepared a concrete proposal for launching a proof-of-concept exercise to implement the TSF. The proposal was approved by the PSC-SC in its 2018 meeting and referred to wider consideration of the INTOSAI Governing Board members, with the adjustments made based on the recommendations issued by the PSC-SC. Together with the proposal, additional reflection related to the TSF staff job profiles and requirements to the host SAI are being presented (Annex 4).

7. **Communication** – In order to better inform the INTOSAI community about the main changes introduced in standard-setting in the last years, the PSC leadership published news on the INTOSAI Journal, participated physically or virtually in many INTOSAI meetings, and developed three short videos talking about the new framework for professional pronouncements (IFPP), the migration for the previous framework to the current one and the new Due Process for professional pronouncements. These videos can be watched at the recently launched PSC channel on Youtube (https://www.youtube.com/channel/UCyeMvkPDGp6r1YYyCaTNIUg) and also in the PSC and ISSAI websites (http://www.psc-intosai.org/en_us/site-psc/standard-setting/due-process/ and http://www.issai.org/en_us/site-issai/ifpp). The videos were well received in the community, having been watched in over 100 countries.

8. **Vision for the IFPP** – Also with the aim of improving communication and better conveying to user the purpose and expected benefits of implementing INTOSAI standards, PSC-SC members discussed a vision for the framework. The discussion resulted on the following vision and explanation: “Empowering SAIs to offer high quality audits of relevance to the public, inspiring confidence and promoting transparency in public administration.” The INTOSAI Framework of Professional Pronouncements is in place to support SAIs enhance credibility to fulfil their missions of sponsoring government accountability and transparency. The IFPP fosters SAI independence by setting internationally recognized principles and standards that promote best practices, professionalism and excellency in the application of methodology, inspiring the effective functioning of SAIs in the public interest.

9. The **Financial Audit and Accounting Subcommittee (FAAS)** has started an initiative, in partnership with the IDI and AFROSAl-E, to assist very small SAIs for which the environments may not require a full implementation of financial audit ISSAIs.

10. The **Performance Audit Subcommittee (PAS)** is joining the IDI and the UNDESA in producing and securing the quality of the document on lessons learned and audit findings from cooperative audits facilitated by IDI on the Sustainable Development Goals (SDGs).

11. The **Internal Control Subcommittee (ICS)** is developing a toolkit for collecting audit results, through a dedicated search engine to browse summaries of audit reports according to cases, synthesizing the work of AFROSAl-E, EUROSAI, SAI Hungary and others.

12. The **Compliance Audit Subcommittee (CAS)** is strengthening the cooperation with IDI in areas like: application guidance, professional education and quality assurance. For instance, a CAS representative was the quality assurance team leader for a compliance audit performed by SAI Belize.
### Strategic Objectives Review (as at October 19th, 2018)

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<tr>
<th>Strategic objective (as per SP 2017-22)</th>
<th>Strategies &amp; initiatives (as per SP 2017-22)</th>
<th>Progress indicator</th>
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| 1.1 Provide strong organizational framework to support INTOSAI’s standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function. | 1. Develop and maintain the FIPP encompassing INTOSAI’s expertise in standard setting function as a standard setting board for INTOSAI’s Framework of Professional Pronouncements and represent the broad views of INTOSAI’s members on standards-setting issues. | Long-term development goals defined | **Progress to date:**
Conduct paper on Strengthening INTOSAI Standard Setting Strategy discussed by the PSC-SC.
Establishment of vision for standard-setting and criteria for projects for the next SDP by the PSC-SC.
**Key next steps:**
Evaluate how to implement elements of the strategy. |

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| 1. Provide strong organizational framework to support INTOSAI’s standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function. |          | **Progress to date:**
Continued maintenance of FIPP membership
Revised FIPP ToR approved by the PSC-SC in 2018
New FIPP Chair selected
**Key next steps:**
Overall assessment of the current process for selecting FIPP members
**Key Risks:**
Current format of selection process may not ensure the selection of candidates with the most adequate profile and best qualification. **Mitigating actions:**
assessment of the current process and identification of possible improvements. |
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<td>1.1 Provide strong organizational framework to support INTOSAI’s standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.</td>
<td>2. Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI’s standards-setting function.</td>
<td>Governance structure improved</td>
<td>Progress to date: Strengthen PSC-SC’s role in the governance of FIPP, as discussed at the PSC-SC meeting in 2018) Revised FIPP ToR approved by the PSC-SC in 2018 Recommendations issued by the PSC-SC to FIPP in order to guide future work and to improve aspects of the whole standard setting process. Next steps: Follow up of the recommendations issued by the PSC-SC Key Risks: Resistance from INTOSAI actors with regards to new structure and work procedures. Mitigating actions: Communicate the expected benefits that the changes to the INTOSAI standard setting process will bring to the organisation and its members; Communicate the opportunities available for the participation of different actors in the process.</td>
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<td>1.1 Provide strong organizational framework to support INTOSAI’s standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.</td>
<td>3. Establish adequate technical support function to ensure efficient operation and high quality in drafting of standards and to promote the wide recognition, acceptance and use.</td>
<td>INTOSAI provided with adequate technical support services</td>
<td>Progress to date: Proposal for implementation of a Proof of Concept for TSF approved by the PSC-SC in 2018 Next steps: Proposal for the implementation of a Proof of Concept for TSF presented to Governing Board for approval, together with additional elements about professional profiles of TSF staff and model and obligations of TSF for host SAI Key Risks: Not establishing the TSF. Mitigation action: definition of a viable model for the TSF (staff, financing, roles); clear decision from the Governing Board for the TSF implementation; adequate communication to SAIs about the relevance of this function to encourage a host SAI to come forward and to identify adequate staff.</td>
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| 1.1 Provide strong organizational framework to support INTOSAI’s standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function. | 4. Establish and maintain an advisory group, including the current observer in the PSC as well as representatives of users, international audit organizations, and other relevant partners. | New advisory function implemented | **Progress to date:**  
Redraft of MoU and Reproduction Agreement with IFAC  
MoU with IIA signed. MoU with IFAC nearing completion.  
Additional external institutions agreed to participate in the Advisory Body (GIFT, GIZ, OECD, CIPFA and ICGFM)  
Advisory Group involved in the development of the next SDP  
**Next steps:**  
Sign MoU and Reproduction Agreement with IFAC  
Involve Advisory Group institutions in the development of SDP projects and other standard setting developments, as relevant  
**Key Risks:**  
Advisory Group institutions are not used to their potential in the standard setting process in INTOSAI, leading to the loss of their involvement. **Mitigating action:**  
Involve Advisory Group institutions in the development of SDP projects and other standard setting developments, as relevant |
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<td>1.1 Provide strong organizational framework to support INTOSAI’s standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.</td>
<td>6. Further develop the ISSAI website to ensure continue and steady growth in the number of visitors and that it is as accurate and useful as possible.</td>
<td>ISSAI website improved</td>
<td>Progress to date: Create a page for FIPP in the PSC webpage Promote the website in the INTOSAI community Development of videos (posted at the ISSAI and PSC websites) to better inform the community about the IFPP, the migration process to the IFPP and the new Due Process for Professional Pronouncements. Initiated discussion with users on changes needed on the issai.org website. Next steps: Present information on the new IFPP to be fully implemented by 2019. Continue discussion to identify needed changes in the issai.org website, especially with the aim of adapting it to the new framework Key Risk: PSC and ISSAI websites are focused more on users that are already involved in INTOSAI work and not on the needs of the general SAI auditors. Mitigation action: further develop the websites making useful information for the everyday work of auditors more accessible.</td>
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<td>1.2 Ensure that the ISSAIs are sufficiently clear, relevant and appropriate to make them the preferred solution for INTOSAI’s members. The ISSAIs should be widely recognized by all stakeholders as the authoritative framework for public sector auditing.</td>
<td>2. Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI’s standards-setting function.</td>
<td>ISSAIs availability increased</td>
<td>Progress to date: Include in the ISSAI.org webpage links to (non-official) translations Next steps: PSC secretariat to prepare a proposal for the PSC-SC 2019 meeting addressing the wider issue of translation of pronouncements. Put in practice measures defined by PSC-SC. Key risks: Good translations of the ISSAIs are not available in many languages. Mitigating actions: guarantee that good translations for the ISSAIs are available in the 5 official INTOSAI languages; encourage and make available the translation of the ISSAIs into other languages.</td>
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| Ensure that the ISSAIs are sufficiently clear, relevant and appropriate to make them the preferred solution for INTOSAI’s members. The ISSAIs should be widely recognized by all stakeholders as the authoritative framework for public sector auditing. | Monitor INTOSAI’s standard-setting activities to ensure that the overall due process for professional pronouncement is followed and facilitate further development and improvement if necessary. | Due process monitored SDP 2017-2019 revised SDP 2020-2025 approved | **Progress to date:**
Revise SDP 2017-2019
Process for development of SDP 2020-2025 approved by the PSC-SC in 2018
90 day consultation period with SAI, INTOSAI bodies and external stakeholders finalized
**Next steps:**
Follow the preparation of the 2020-2025 SDP
PSC-SC/GB approves SDP for 2020-2025 in 2019

**Key Risks:**
Excessively long development periods for new and revised standards. **Mitigating actions:** monitor the development of individual projects to identify when they risk not meeting the agreed timetable, and identify what action can be taken;
Undue interference on the technical work of FIPP. **Mitigating actions:** work to guarantee the independence of the FIPP.
Deadlock in the development process of a pronouncement due to differences in opinion of project group and the FIPP. **Mitigating action:** examine options for dispute resolution.
Pronouncements of low quality are approved. **Mitigating action:** Make sure due process is followed by all parties involved.
Limited knowledge about the content, scope, purpose and importance of the ISSAI in the SAI community. **Mitigating actions:** conduct awareness raising and capacity building activities in regions/SAIs;
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<td>1.3 Promote the ISSAIs as a source for the development of auditor education and certification programs as well as education and training standards.</td>
<td>2. (...) Ensure sufficient coordination between the development of new guidance and any related INTOSAI initiative to support ISSAI implementation and sound professional practices.</td>
<td>Support to CBC provided</td>
<td>Key risks: SAI and INTOSAI bodies do not use the ISSAIs as basis for auditor education and certification programmes. Mitigating action: design and implement a communication strategy to disseminate information about the ISSAIs</td>
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<td>1.3 Promote the ISSAIs as a source for the development of auditor education and certification programs as well as education and training standards.</td>
<td>8. Collaborate closely to develop a competency framework and certification program established under goal 2.</td>
<td>Support to CBC provided</td>
<td>Progress to date: Participation by the PSC Chair and the PAS on the task force on INTOSAI auditor professionalization Next steps: Continue support to the task force on INTOSAI auditor professionalization</td>
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| 1.4 Work towards and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements (IFPP) | 5. Monitor INTOSAI’s standard-setting activities to ensure that the overall due process for professional pronouncement is followed and facilitate further development and improvement if necessary. | Projects under the responsibility of the PSC in the 2017-2019 SDP completed | Progress to date: see status report of SDP projects  
Next steps: see status report of SDP projects  
Key Risks:  
SDP is not fully implemented. Mitigating action: Monitor the development of individual projects to make sure they are following the agreed timetable. Lack of understanding of the differences between a standard and a guidance. Mitigating actions: Disseminate the new classification principles for INTOSAI professional pronouncements; Develop drafting conventions for new standards and guidance. |
| 1.4 Work towards and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements (IFPP) | 9. Collaborate closely on initiatives taken under goal 3 to promote knowledge sharing and develop expertise that can be leverage in the development of INTOSAI’s professional pronouncements. | Support to the KSC provided | Progress to date:  
Contact PSC Subcommittees to see the possibility of their participation in projects under the responsibility of the KSC  
Next steps:  
Comment on project proposals under the responsibility of the KSC  
Key Risks:  
PSC Subcommittees do not have enough resources to fully engage on all SDP projects that foresee their participation. Mitigating action: Instead of being full members of project groups, in some cases, PSC subcommittees can have a consultative or advisory role. |
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| 1.5 Monitor the implementation and adoption of standards and feed any problems or issues back into the standard-setting process to ensure that the standards are as useful and relevant as possible. | 10. Collaborate closely with IDI, other INTOSAI bodies, other international standard setter and partners who share the overall goal of promoting strong, independent and multidisciplinary SAIs and encourage good governance. | Progress to date: Collaboration with INTOSAI bodies and other partners broadened | Next steps: 
Continue support to IDI’s programmes. 
Key Risks: Lack of coordinated initiatives between the PSC, the IDI, the CBC and Regional Organizations aiming at supporting and monitoring the implementation of ISSAIs. Mitigating action: design and propose coordinated initiatives. |

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| 7. Implement a monitoring system to obtain feedback from SAIs on their implementation of the ISSAIs and their practical experience using the ISSAIs in audits or as basis for national standards and to feed this information back into the standard-setting process. | | Standard setting process takes into consideration feedback received from ISSAI implementation | Progress to date: 
Preliminary discussion with IDI on how their programs and field experience can inform an understanding of the use of INTOSAI standards by the SAI community Consultation process for new SDP included some questions on the use of standards by the community, the benefits expected, and gaps in the framework perceived by SAIs. Participation on discussion during the Regional Forum lead by IDI on ISSAI compliance |
Next steps:
Continue exploring with IDI ways in which their programs can support the PSC in collecting the needed information on ISSAI implementation
Explore other possible sources of information on ISSAI implementation
Continue discussion between PSC, subcommittees, IDI and others about ISSAI compliance

Key risks:
Lack of common understanding of what is to be in compliance with the ISSAIs. **Mitigating actions:** discuss and enhance this concept to seek a clear understanding.

SAIs do not offer feedback regarding ISSAI implementation. **Mitigating action:** Encourage the application of diagnostic tools such as iCAT and SAI PMF and the sharing of the results

Lack of systematic monitoring process regarding ISSAI implementation - current data is not reliable. **Mitigating action:** Design and implement process

The standard setting process does not take into consideration feedback from the SAIs about the implementation of ISSAIs. **Mitigating action:** create a feedback loop.

SAIs do not have the necessary capacity to implement the ISSAIs. **Mitigating action:** support the development of capacity in SAIs (trainings, external support, monitoring).

Lack of knowledge by SAIs about their needs and demands that might be addressed by ISSAIs. **Mitigating action:** encourage SAIs to apply diagnostic tools such as SAI PMF.
## Crosscutting Priorities Review (as at October 19th, 2018)

### Crosscutting Priority 1:
Advocating for and supporting the independence of SAIs.

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| SDP 2017-2019 implemented | On going activities:  
Carry out a thorough revision of the ISSAI Framework aiming at providing and maintaining professional standards for the SAIs (SP 2017-2022)  
Prepare and implement the SDP aiming at providing and maintaining professional standards for the SAIs (SP 2017-2022)  
Finalize the update of ISSAI P-10 (former ISSAI 10) - Mexico Declaration on SAI Independence and submit it to GB for approval in 2018 (SDP Project 1.1)  
Approve the process for developing the next SDP with ample consultation to SAIs, INTOSAI bodies and external stakeholders  
Key risks:  
The SDP does not reflect priority needs of the SAI community. Mitigating action: Guarantee an adequate and transparent process of analyzing inputs received to select the projects to be included in the SDP 2020-2025  
The SDP is not fully implemented. Mitigating action: Monitor the development of individual projects to make sure they are following the agreed timetable. |
| SDP 2020-2025 prepared |  |

### Crosscutting Priority 2:
Contributing to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates.

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| Support to the indicated SDG activities timely provided | On-going activities:  
Supporting the preparation of the Reporting framework (assessment matrix) for Approach 3 (ICS)  
Synthesize work of AFROSAI-E, EUROSAI, SAI Hungary and others into a toolkit for collecting audit results (ICS).  
Contribute to ensure the quality of the analysis and reporting of joint IDI/UNDESA document on lessons learned and audit findings from cooperative audits facilitated by the IDI (PAS)  
Key Risks:  
The PSC subcommittees are not able to effectively integrate SDGs-related projects into their work plans. Mitigating action: Clearly communicate objectives and the expected contribution to subcommittee members and other INTOSAI bodies involved. |
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| **Crosscutting Priority 3:** Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness. | *On-going activities*  
Joint work to maintain the governance of FIPP, including the maintenance of membership  
Coordinated efforts during the preparation, revision and implementation of the SDP  
Participation in the Goal Chairs Collaboration initiative, including a presentation of a joint statement on different themes to the GB  
Joint leadership in the conduction of the process to prepare the next SDP  
FAAS developed a new website to facilitate the sharing of financial audit and financial accounting related information with the INTOSAI community.  
**Key Risks:**  
Difficulties in harmonizing different priorities and work plans. *Mitigating action:* good coordination and ample dialogue during the preparation of the SDP.  
Difficulties in guaranteeing effective participation of working groups and Subcommittees in joint projects (as indicated in the SDP). *Mitigation actions:* assure adequate communication between the goal chair and their subcommittees and working groups; encourage good communication and planning within subcommittees and working groups.  
Joint actions do not address ISSAI implementation as means to enhance SAI performance and effectiveness. *Mitigating action:* include implementation issues in the Goal Chair Collaboration agenda. |
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| **Crosscutting Priority 4:** Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks. | Collaboration with external organizations improved | **On-going activities:**  
Strengthening the partnership with IFAC, IIA and World Bank (PSC Advisory partners)  
New Advisory Group established – with the incorporation of other organizations to broaden the participation of external institutions in INTOSAI standard-setting activities (GIZ, OECD, CIPFA, GIFT and ICGFM)  
Following up the work of standard setting organizations through the participation of INTOSAI representatives in their boards and councils  
Participating in the SCEI deliberations  
GB agreement with the understanding that the effective date of pronouncements are after GB has referred them to the Congress for final endorsement.  
Participating in the Advisory Group for the IIA project of reviewing the Three Lines of Defense Model (ICS)  
**Key Risks:**  
Excessively long development periods for new and revised standards. **Mitigating actions:** Monitor the development of individual projects to make sure they are following the agreed timetable; New advisory function do not bring the intended improvements to the standard setting process. **Mitigating action:** formalize commitments and actively communicate with partners to ensure high level of engagement. |
| **Crosscutting Priority 5:** Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI. | SDP implemented  
Support in standard setting activities provided | **On-going activities:**  
Implementing the SDP, to provide high quality professional pronouncements for the SAIs  
Participation of PSC subcommittees in the 3i Program, following the MoU signed with IDI  
Closer engagement with the regions with the participation in the Coordination Platform meeting. |