Strategic Development Plan

2020 - 2022

For the INTOSAI Framework of Professional Pronouncements
A supreme audit institution (SAI) makes an indispensable contribution to the accountability and transparency of governance and public administration, thereby adding value to citizens and society. Their work benefits from a framework for professional audit practice based on universally accepted standards.

Recognizing this, INTOSAI established standard setting as a key element of its mission and strategic purpose. It was one of the main goals of its very first strategic plan (2005-2010) and – more than a decade later – there is a strong recognition of the need to continue to develop and build on the successes achieved.

Standard setting should be responsive, coherent, consistent, flexible, goal-driven (rather than structure-driven) and agile. Therefore a dedicated Strategic Development Plan (SDP) was established in 2016 and approved by INCOSAI, aiming to make the standard setting process more integrated and strategically focused.

INTOSAI’s Vision – Promote good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the value and benefits of their citizens.

Evolution of INTOSAI’s Goals on Professional Standards

2005 - 2010
Goal 1- Accountability and Professional Standards promote strong, independent, and multidisciplinary SAIs by (1) encouraging SAIs to lead by example and (2) contributing to the development and adoption of appropriate and effective professional standards.

2011 - 2016
Strategic Goal 1- Professional Standards promote strong, independent, and multidisciplinary SAIs and encourage good governance, by: 1) providing and maintaining international standards of supreme audit institutions (ISSAI) and; 2) contributing to the development and adoption of appropriate and effective professional standards.

2017 - 2022
Strategic Goal 1- Professional Standards promoting strong, independent, and multidisciplinary SAIs, and encouraging good governance, by: 1) advocating for, providing and maintaining the ISSAIs; and 2) contributing to the development and adoption of appropriate and effective professional standards.
It comprised a general strategy, complemented by a work plan for individual activities.

The SDP guides the development of the framework, provides overall coordination of the work and helps plan for the effective use of INTOSAI resources. In doing so, it supports the achievement of the different INTOSAI goals that relate to professional standards, and their use.

INTOSAI’s value chain is articulated around a strong interrelation between its main goals (professional standards, capacity building and knowledge sharing) and how they interlink. For example, the development of standards is guided by users’ needs, and serve as basis for knowledge sharing and capacity development further along the cycle, as illustrated in the picture:

Also in 2016, INTOSAI adopted a new INTOSAI Framework of Professional Pronouncement (IFPP) covering the standards for public sector auditing. The new structure aimed to further the use and applicability of the ISSAIs as authoritative standards for public sector auditing, and provide guidelines to support SAIs and auditors in the implementation of those standards.

The first SDP, which covered 2017 to 2019, had a clear focus on migrating the existing ISSAI framework to the new IFPP. The migration process, and further observations and consultations carried out in preparation for this second SDP, showed to a large extent the need for improvement (including at a cross-cutting level) in the existing categories of pronouncements, rather than the need for new documents on top of the existing ones.

As a consequence, this second Strategic Development Plan, which covers the period of 2020 to 2022, focuses on strengthening the holistic approach to how professional standards, capacity development and the sharing of knowledge should interconnect and interact to address the risks and challenges that INTOSAI and individual SAIs faces. Based on the inputs from a wide consultation and a technical review of the current documents, the present plan proposes a critical analysis of the IFPP in order to better define, scope and plan its future development.

Results of this reflection period will serve as input into the next cycle of INTOSAI strategic planning to be directed by the next Strategic Development Plan, both to take effect in 2023 after adoption by the XXIV INCOSAI in 2022.
INTOSAI’s vision and motivation for the IFPP

The IFPP should inspire and support SAIs in producing high quality audits of relevance to the public and other key stakeholders, which contribute effectively to government accountability and promote transparency in public administration.

The IFPP fosters credibility and relevance of public audit, and the strengthening of its output and outcomes, by setting internationally recognized professional principles and standards that promote excellence in the application of methodology, and support the effective functioning of SAIs in the public interest. Ultimately, they strengthen public sector audit and the relevance of SAIs.

The following three objectives support the achievement of this strategic vision:

1) ensure that the development of pronouncements derives from an identified need, is evidence based and properly resourced with the right skills and knowledge;

2) ensure that the pronouncements developed will be effective in achieving the objectives set for them and be clearly applicable;

3) balance the varying requirements of the different users and stakeholders, bearing in mind that standards should seek to promote an acceptable minimum level in the practice of all SAIs.
Assessment of current situation

"After the adoption of the INTOSAI Framework of Professional Pronouncements (IFPP) in 2016, work began to migrate documents from the old ISSAI framework to the IFPP. This process highlighted a number of challenges in establishing and applying the new framework.

The IFPP differentiates between three categories of pronouncements and provides for future competency pronouncements. The new Framework is divided into INTOSAI Principles (INTOSAI-P), INTOSAI Standards (ISSAIs) and Guidance (GUID).1

The INTOSAI-P are founding and core principles which can be used as a reference when establishing SAI mandates and clarifying the role of SAIs in society. They also provide high-level prerequisites for the professional and credible functioning of SAIs.

The ISSAIs are the authoritative international standards on public sector auditing. They represent the minimum level for SAIs to claim adherence to the standards. The ISSAI 100 - Fundamental Principles of Public Sector Auditing was established at the centre of the framework, and all other pronouncements are intended be consistent with it.

GUIDS provide guidance to support both SAIs and auditors in supporting the implementation of standards in practice, and addressing specific subject matter.

Since then, INTOSAI standard setting activities have focused mostly on promoting the effective implementation of the new IFPP by either revising documents or relabelling and renaming them according to the new categories. This process has highlighted a number of challenges in establishing and applying the new framework, which were supported by information obtained from user SAIs, the INTOSAI community and external stakeholders during the consultation exercise.

1 For more information on the new categories and access to all INTOSAI pronouncements, visit www.issai.org
1. Some documents in the framework are outdated

Some pronouncements, especially early INTOSAI documents, contain text that has, for most practical purposes, long been surpassed by more recent content elsewhere in the IFPP, as well as developments more generally.

Also, as part of the migration process, a number of pre-existing ISSAIs and INTOSAI GOVs have been relabelled and renumbered into the IFPP as part of the migration process without revising and aligning them with the new purpose and format of INTOSAI Guidance.

2. No evidence that pronouncements are fulfilling their intended purpose

For example, the Global SAI stocktaking report 2017 and stakeholders input show an increased risk of SAI independence being undermined. The IFPP covers SAI independence in many of its pronouncements, but there is no evidence of how SAIs use the documents and implement the requirements in practice, and how far they are effective and meet needs. Evidence could show that the IFPP needs to strengthen its provisions in this respect, and how to do so.

3. Duplication and lack of consistency across the framework as a whole (format, use of terms etc)

There is a significant number of overlaps, duplications (and even conflicting messages) across the framework. For example, current INTOSAI-Ps include outdated terminology and sometimes do not reflect the concepts in the ISSAIs (such as the three types of auditing defined by ISSAI 100). Inconsistencies and duplications were also found across ISSAIs 100–499, which can be considered the heart of the framework and therefore of fundamental importance.

Accordingly, there is a need to further develop and to improve consistency and clarity in format and presentation in the full set of ISSAIs. The IFPP defines the content as covering three different elements - principles, requirements and application material. These elements are also well established in the current generation of ISSAIs, but have been applied differently depending on the different preferences of individual working groups.

4. Lack of clarity on key concepts

The need for clarification on what ISSAI compliance means in practice, including possible independent assessment of an SAI’s audit practice, was identified. In spite of the common basis established by ISSAI 100, there are variations in the way different INTOSAI bodies understand different concepts across the framework.

5. Lack of overall adherence to ISSAI 100

One of the main strategies of the IFPP was to put ISSAI 100 at the centre of the framework. An overall assessment to bring existing documents to conform with ISSAI 100 was not carried out as part of the migration process. Furthermore, there may be scope to improve the clarity of ISSAI 100.

6. The best format/solution to provide guidance for auditing in rapidly changing and emerging issues

During the consultation, SAIs have showed great interest in having additional support to audit areas such as the United Nations’ Sustainable Development Goals, and to address challenges like fraud and corruption. The current framework contains a number of subject matter guidance documents supporting audit in areas like information technology and disaster-related aid. But given the long long development process to prepare and approve pronouncements that enter the IFPP, and the fast changing nature of many of these issues, there is a challenge to keep those documents relevant, useful and up-to-date.

7. Lack of valid and reliable data on SAIs auditing practices in relation to the ISSAIs

There is a need to gather valid data on the use of pronouncements, either through existing sources or by developing new approaches where needed. Implementation data feeding back into the standard setting process can improve the
quality of the IFPP, identify challenges that need to be addressed and the continued usefulness of individual documents, as well as help detect barriers to implementation.

8. **Unclear distinction between categories in the IFPP**

Some of the on-going projects in the 2017-2019 SDP have shown the need to further clarify and build on the definitions of the three categories of the IFPP.

**Users’ perspective**

The key to making the framework as relevant as possible is to take further look into the uses, and motivation for those uses, when implementing the standards. This can provide support to defining a strategy to address these issues.

The consultation and previous INTOSAI surveys show that SAIs mainly use INTOSAI standards as a basis for establishing their own standards and as support for developing their methodology. As a dynamic process, this should mean that changes in INTOSAI standards will result in changes to SAI internal documents. The legitimacy of the standards as internationally recognized (and tested) principles and practices are the most common motivation for applying the standards, according to SAIs. As such, they provide a benchmark for quality control and assurance, and by representing a certain level of harmonisation (and thus consistency) they provide greater legitimacy for users. INTOSAI standards are also the source of guidance for issues not covered sufficiently by internal material.

To best serve SAIs, they need to be up-to-date and establish an appropriate minimum level to be applied by all SAIs. In this sense, they can also be used as tool for advocacy. So, as well as maintaining their aspirational aspect, it is just as important to guarantee their legitimacy as authoritative, representative and comprehensive documents.

Possible issues arising from the implementation of standards were more difficult to identify. The use by SAIs of assessment tools like iCAT and SAI-PMF does not seem to provoke a reflection on the usefulness of the framework, or its gaps and other opportunities for improvement.

Overall, there seems to be little awareness that by implementing the standards, SAIs have an important role to play in the standard setting process through the provision of feedback. One reason might be that most SAIs use INTOSAI standards as basis of their own standards, therefore actual or perceived gaps or any need for adaptation (or calibration) are covered in their national standards. Another possibility is that with very little data on ISSAI implementation in practice, SAI experience is seen as a collection of individual narratives, rather than reflecting overall trends.
Given the challenges already identified, and to serve as a sound basis to move forward and realize INTOSAI’s vision for the IFPP, this Strategic Development Plan proposes to start with a detailed review and analysis of the form and content of the existing framework.

The revision will seek to ensure that the Framework: is ‘simple’ as is implied by the move to a principle-based approach; focuses on the ‘essential’ which represents the minimum to be applied by all SAIs to ensure a common standard of professional audit work; and as far as possible ‘future-proof’, making it easier to maintain and update.

The process will take the experience and knowledge gained by the migration from the ISSAI framework into the IFPP since 2016, and the development of the new pronouncements in the intervening period. It will aim to provide clarity on key issues such as the meaning of ‘principles’, ‘guidance’ and other ‘supporting material’, how the framework should interact with standards prepared by others (notably ISAs) and the meaning and content of the SAI ‘organisational’ principles.

The analysis should clarify the structure and content of pronouncements in each of the IFPP categories. This, together with the key topics proposed by the SAIs and the INTOSAI community, will form the basis for the preparation of a list of specific detailed projects to take the Framework forward.

At the same time, there is need to ensure the INTOSAI community has access to a full range of non-binding but demonstrably ‘useful’ guidance and support, which is accessible, up-to-date, collaborative, practical and flexible in format. This need was strongly expressed by the community in their inputs to the SDP process. They include a request for more support on how to apply principles and requirements established by the standards, and a range of subject-matter

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1 This means that INTOSAI Governing Board 2020 will have to approve a more detailed version of the work plan for this SDP, based on the results, conclusions and definitions of the reflection exercise on component 1, which might affect the other on-going projects.
specific guidance to help auditors apply the standards when conducting audits in those areas. To ensure they are practical and easily kept up-to-date, they might be better located outside the formal framework. However, they should be structured and presented in a way that supports their legitimacy, and are recognised by preparers and users alike as valid and valuable. Finally, the Plan provides for start of the development of documents to be part of the Competency Pronouncements (COMPs) category of the IFPP.

The table below summarises the initiatives, the main responsibility over each component of the Plan and a general proposed timeframe.

### Component 1 – Reviewing and refining the conceptual framework

<table>
<thead>
<tr>
<th>Initiatives</th>
<th>Short description</th>
<th>Timeframe</th>
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<tbody>
<tr>
<td>Step 1: Analysing current pronouncements</td>
<td>Summary and classification of what current pronouncements contain in terms of principles, definitions, application requirements (compulsory) and (non-compulsory) guidance, as well as their connection with other pronouncements and any gaps and overlaps. The extent to which the current guidance (GUIDS) is duplicated/complemented outside the framework.</td>
<td>Conclusions to be finalised for Governing Board 2020</td>
</tr>
<tr>
<td>Step 2: Establishing the scope of the IFPP</td>
<td>Determining where we want to be, notably in terms of distinguishing between the essential and the useful. In doing so to consider: * the meaning and application of ‘principles’ in this context - what we have and what we need; * how a ‘minimum’ level could and should be defined, taking account of the need to be sufficiently rigorous (not simply reflecting common-denominator current practice) at the same time as being ‘inclusive’; * the level of detail needed in the (compulsory) application requirements;</td>
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<tr>
<td>Step 3: Defining principles for framework</td>
<td>Description of the proposed structure and content, related to the current contents and documents.</td>
<td></td>
</tr>
<tr>
<td>Step 4: Translating findings into specific projects</td>
<td>List of project proposals to be developed according to due process</td>
<td>Expected for approval by Governing Board 2020</td>
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2 This is a group to be established and lead by the PSC (Chair and Vice-Chair), with representatives for the CBC, KSC, FIPP and other working bodies, supported by the professionals of the technical support function. The group will coordinate remotely and provide strategic insight into the IFPP.
Component 2 – Development work on key topics

Responsibility: Project groups (as defined by due process)

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<tr>
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<tr>
<td>Step 1: scoping and needs assessment</td>
<td>The experience of the SDP 2017-2019 showed the importance of projects to have detailed scoping, including a thorough needs assessment, before they enter due process. This first step will comprise furthering the analysis of topics considered important by INTOSAI working bodies and SAIs in order to define the actual need and how this need can best be met. The result might be a fully developed concept for a future IFPP pronouncement or something outside the framework. The resulting list of projects to be developed under due process should be part of the detailed work plan to be submitted to governing board 2020.</td>
<td>Expected for approval by Governing Board 2020</td>
</tr>
<tr>
<td>Step 2: development of individual projects</td>
<td>New pronouncements to be developed according to due process.</td>
<td>Timeline defined by each project</td>
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Component 3 – Developing Competency Pronouncements

Responsibility: Project group

<table>
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<tr>
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<th>Timeframe</th>
</tr>
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<tbody>
<tr>
<td>Step 1: Defining structure and foundation in current standards</td>
<td>Determining the appropriate foundation for competency development in the existing standards (e.g., ISSAI 12, ISSAI 100) and determining whether additional requirements is necessary at the top level of the framework (foundation and or fundamentals) Definition of individual projects to develop INTOSAI professional pronouncements on the relevant competencies of auditors undertaking financial, performance and compliance audit work based on the ISSAI.</td>
<td>Conclusions to be finalised for Governing Board 2020</td>
</tr>
<tr>
<td>Step 2: Development of individual projects</td>
<td>New pronouncements to be developed according to due process.</td>
<td>Timeline defined by each project</td>
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3 These include topics identified in the consultation phase, on-going and planned work of INTOSAI working bodies (including scheduled maintenance of current documents).
4 Due process states that: the term ‘working group’ covers any INTOSAI working group, subcommittee, task force or project group that carries out work in accordance with the due process. This includes any preliminary or ad hoc working groups established for the purpose of specific tasks as well as any existing working groups (subcommittees) that form part of the general structure of the PSC, CBC or KSC.
5 The CBC established in 2014 the Task Force on INTOSAI Auditor Professionalization (TFIAP) which has been doing the ground work to base the development of competency pronouncements.
Implementing the Plan

The implementation of this Plan will require the establishment of temporary arrangements drawing on resources across INTOSAI. This will recognise that INTOSAI bodies are the centres of excellence in specific matters, but are also responsible for contributing to INTOSAI’s crosscutting initiatives.

The Goal Chairs working together will be responsible for the overall coordination for the implementation of the components this plan, to be undertaken with the close cooperation and support of other INTOSAI working bodies, including the recently established technical support function. FIPP, in its important role of quality control, will use its expertise to provide advice and promote clarity and consistency.

These objectives and strategies are closely aligned with the goals and crosscutting priorities of the current INTOSAI strategic plan. This three-year plan also aims at aligning the standard setting planning process with the overall INTOSAI strategic planning, so that results and future needs of standard setting can feed into the latter, and future INTOSAI strategic aims can be reflected in standard setting priorities.
These inputs were taken into consideration when defining the components and the steps of this Plan and will be consulted during the execution of the initiatives.

**Status of the Lima Declaration** Consider if revision of the Lima Declaration remains fit for purpose as the basis for key principle in the framework.

Assess how INTOSAI-P 1 The Lima Declaration from 1977 continues to be used by SAIs today, and if a revision is necessary to update the content, notably to best support SAIs in advocating for sufficient independence.

The Lima Declaration should be reassessed in light of the developments that have taken place since 1977 in public financial management, the public audit profession, and the content of the IFPP.

The intended outcome is a proposal to INTOSAI on how to treat the Lima Declaration as a historic document, and how an updated iteration of its content should be included in the IFPP.

**Format of the INTOSAI Principles** Improved classification principles and development of drafting conventions.

Define a structure and format of the INTOSAI Principles (INTOSAI P), which will enable INTOSAI to convey its key messages on independence, value and benefits, legal framework and functions of a SAI in a clear, consistent and convincing way. The current INTOSAI-P’s include terminology that needs updating, concepts that need aligning (for example the three types of auditing defined by ISSAI 100). In addition there are overlaps and redundancies that need to be addressed.

There is a need to develop a format for INTOSAI Principles that can make them as relevant as possible for INTOSAI members, by providing a more effective international protection for SAIs in a way that clearly complement the ISSAI. It

As part of the development of this Plan, inputs were gathered from many sources: consultation with individual SAIs and working bodies of INTOSAI, as well as an assessment carried out by the FIPP. All results were analysed by FIPP and are summarized here.
is the ambition of this initiative to ensure broad engagement and involvement within INTOSAI, in order to define the strongest possible format for the next generation of INTOSAI Ps.

**Format of the ISSAIs__** Principles, requirements and application material / drafting conventions.
To define a structure and format of the ISSAIs which will support SAIs in performing high quality audits, as well as providing INTOSAI with a clear and coherent set of standards.

The IFPP (and particularly ISSAI 100 at its centre) provide the key definitions for the purpose and authority of the ISSAIs, the concepts of the three types of public sector auditing and the distinction between ISSAIs providing auditing principles, organizational requirements and auditing standards. There is a need to further develop, and improve consistency and clarity in format and presentation of the full set of ISSAIs.

The audit standards need to set sufficient requirements to assure audit quality, but also to provide these requirements in a way that gives flexibility and safeguards the sound professional judgement of individual auditors. The standards need to accommodate different audit tasks under different circumstances. This will involve identifying and assessing a range of solutions, as well as making a comparison with standards from other sources as well as the challenges these other standard-setters face.

**Gathering evidence**__ To ensure that the ISSAIs are complete and universally applicable, and to identify and address challenges in their implementation and compliance.

Gather evidence on the various different engagements undertaken by SAIs throughout the INTOSAI community in order to assess the relevance and suitability of the current framework, identify practical challenges SAIs face in applying it and use the insight to update and refine the basis for the framework.

Among others, it will be relevant to seek evidence on:
- how well the concepts and distinctions made by the ISSAIs cover the range of SAI audit tasks;
- to what extent and how the ISSAIs are currently used by SAIs within their audit processes; and
- whether there are specific challenges in implementing the ISSAIs and achieving compliance with the ISSAIs that need addressing.

**Organizational requirements**__ including revision of ISSAI 140 Define the scope of a project aimed at providing clear, consistent and adequate standards for the organisation of quality control within SAIs, taking into account different organisational models, and ensuring consistent use of terminology.

Furthermore, the project should take account of revised ISQC 1 and new ISQC 2, once they are approved.

**Conceptual framework for an improved IFPP**__ Prepare a revised conceptual framework for an improved IFPP that can enable INTOSAI to set clear, relevant and consistent standards.

Dependent on the insights gained in the process the conceptual framework may cover:
- the key concepts used to describe, classify and compare different individual audit engagements;
- the key concepts relevant for defining the audit process, and the considerations, judgements and procedures involved in an audit;
- the key concepts relevant for addressing SAI organizational requirements;
- supplementary terminology covering different

**Key concepts**__ Comparing and refining concepts used across the framework.

Develop a list of concise definitions of the concepts laid down by ISSAI 100 and used throughout the framework. This will include identifying and comparing the different concepts used across the current framework, and elaborate a common understanding of them in order to develop a comprehensive list of definitions.

The ambition will be to provide a list of definitions that are:
- easy to understand and translate;
- fit for the purpose of current and future ISSAIs;
- universally applicable across INTOSAI and its member SAIs; and
- complete in their coverage of public-sector auditing.
attributes and circumstances in relation to these key concepts;
• how the key concepts are interlinked and used, and what function they serve for the auditor in an audit process;
• how the text of the pronouncement conveys the conditions under which individual pronouncements, as well as individual principles or requirements, are relevant and applicable to the individual case;
• how the text within the different categories and subcategories of ISSAIs defined by the IFPP are structured into separate pronouncements; and
• how the different elements of the text of the ISSAIs – principles, requirements and application material – are used in the different categories and subcategories of ISSAIs defined by the IFPP.

Scoping GUIDs__ Completing the migration to IFPP: projects to revise/withdraw Pre-IFPP documents.

Define the scope and planning of a project to complete the consolidation of auditing guidance by revising or withdrawing pre-IFPP documents. A number of pre-existing ISSAIs and INTOSAI GOVs have been relabelled and renumbered into the IFPP without revising and aligning them with the new purpose and format of INTOSAI Guidance. There needs to be an assessment of how the current documents are used and the future need for guidance.

Competency Pronouncements (COMPs)__Develop a format and a set of drafting conventions that will enable INTOSAI to formulate the very first set of standards and guidance on the competencies relevant for public-sector auditing.

The purpose of the COMPs will be to describe and define the competencies relevant for public sector auditing, and further explore dimensions of the professionalisation/capacity development processes that may need to be addressed through professional pronouncements.

This will include the general and specific competencies that are relevant for the three general types of auditing defined by ISSAI 100 as well as the processes required to credibly develop these. By defining these competencies as part of INTOSAI’s Professional Pronouncements, INTOSAI will create a much stronger common basis for its future activities of professionalization and competency development.

The overall aim of this group of initiatives will be to launch the first projects to develop INTOSAI professional pronouncements on the relevant competencies of auditors undertaking financial, performance and compliance audit work based on the ISSAIs.

The key initiatives to be carried out in the development of the COMPs are:
• Determining the appropriate foundation for competency development in the existing standards (e.g., ISSAI 12, ISSAI 100) and determining whether additional requirements is necessary at the top level of the framework (foundation and or fundamentals);
• Converting the competency framework into pronouncements (perhaps the only immediate effort to deal with Standards);
• Converting the remainder of the work that TFIAP did (contained in the pathways document) into guidance;
• Exploring further requirements, if any for work on the COMP section.

On-going and planned work by working groups__
This includes a range of key topics already identified as highly relevant for SAIs, work already being developed within INTOSAI working bodies and documents that were scheduled for maintenance.

These include:
• How the existing ISSAIs and GUIDs (pronouncements) are used in auditing the SDGs, and if there are further needs relating to this;
• How the IFPP can provide improved support to SAIs in addressing fraud and corruption;
• How to best provide guidance to support the implementation of the upcoming INTOSAI-P 50 - Principles of SAIs jurisdictional activities;
• The guidance being produced by the Working Group on Value and Benefit of SAIs on cooperation between SAIs and the three branches of public powers;
• The relationship between SAIs and citizens;
• How best to manage the potential conflict between SAI advice and opinions (ex ante) and independent ex post audit work;
• Guidance on understanding internal control in an audit.