

Process for developing the next Strategic Development Plan for the IFPP

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**INTOSAI
PSC**

Professional
Standards
Committee

INTOSAI Framework of Professional Pronouncements (IFPP) – (simplified)

INTOSAI principles

INTOSAI Principles (INTOSAI-P)

INTOSAI founding principles

INTOSAI core principles

INTOSAI Standards

International Standards of Supreme Audit Organisations (ISSAIs)

Fundamental principles of public sector auditing

SAI organisational requirements

<i>Financial audit:</i>	<i>Performance audit:</i>	<i>Compliance audit:</i>	<i>Other engagements:</i>
<i>FA principles</i>	<i>PA principles</i>	<i>CA principles</i>	<i>(Reserved for future development based on ISSAI 100)</i>
<i>FA standards</i>	<i>PA standards</i>	<i>CA standards</i>	

INTOSAI Guidance

Guidance (GUID)

SAI organisational guidance

<i>Supplementary financial audit guidance</i>	<i>Supplementary performance audit guidance</i>	<i>Supplementary compliance audit guidance</i>	<i>(Reserved for future development based on ISSAI 100)</i>
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Subject matter specific guidance

Other guidance

Planning Phase for the new SDP

Current SDP



Role of FIPP



Next SDP

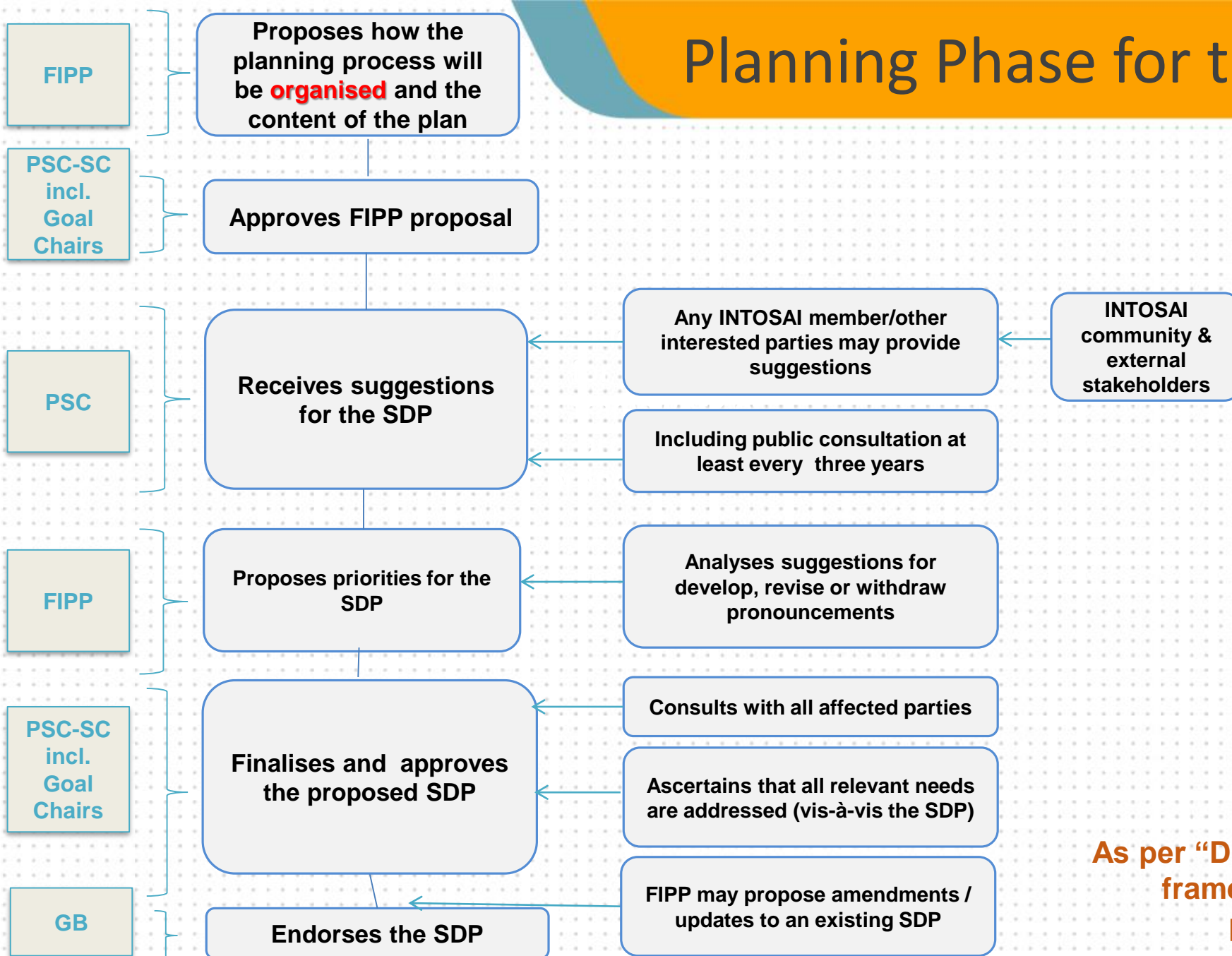


Forum for INTOSAI Professional Pronouncements

Planning Phase for the new SDP

The PSC should approve the SDP planning Process based on a proposal from the FIPP

As per "Due Process" for INTOSAI's framework of professional pronouncements



Joint action plan agreed by Goal Chairs and the FIPP



Concrete actions

Step 1: FIPP reviews existing binding policies and plans **(March 2018)**

Step 2: FIPP lists the ideas for potential areas and a develop a proposal on the planning process **(March 2018)**

Step 3: PSC Steering Committee including Goal Chairs approves the organisation of the planning process and areas for 2020-2022 SDP **(May 2018)**

Step 4: PSC Steering Committee including Goal Chairs develops a vision and long-term milestones for achieving clarity, consistency and adequacy of the IFPP **(May 2018)**

Concrete actions

Inputs from 3 sources:

1. INTOSAI community and stakeholders

Step 1: Goal chairs draft “Consultation Paper” with FIPP inputs **(June 2018)**

Step 2: PC Secretariat invites stakeholders to make suggestions for 2020 – 2022 SDP **(July 2018)**

Step 3: Goal Chairs screen and organize the inputs from stakeholders and forward them to FIPP **(Sept 2018)**

2. Review by Sub-Committees

PSC, CBC and KSC subcommittees to review needs within their areas of expertise and elaborate suggestions to the SDP **(July - Sept 2018)**

3. Cross-cutting review

FIPP reviews the consistency, clarity and adequacy of the IFPP **(June - Sept 2018)**

Concrete actions

Step 1: Goal Chairs provide a template for the SDP to FIPP

Step 2: FIPP reviews and short-lists individual inputs and suggestions for the SDP **(Sept - March 2019)**

Step 3: FIPP initial scoping of potential projects (scope and resource requirements) **(Sept - May 2019)**

Step 4: Goal Chairs assess feasibility based on resource requirements **(Sept - May 2019)**

Step 5: FIPP submit proposal on the SDP to the PSC Steering Committee **(May 2019)**

Concrete actions

Step 1: PSC Secretariat consults with affected parties as needed and the PSC Steering Committee including Goal Chairs approves the SDP **(June 2019)**

Step 2: Governing Board endorses the SDP **(September 2019)**

Thank you!

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