MOTIONS TO THE GOVERNING BOARD

Based on the presentation by the Professional Standards Committee at the 70th Governing Board meeting in Graz and the following documents:

1. PSC Progress Report from PSC and its Subcommittees
4. The Revised Strategic Development Plan for the IFPP
5. Calendar for the formulation of the SDP 2020 – 2022
6. PCS’s revised Terms of Reference
7. Proposals for use of INTOSAI equity funds
8. Discussion paper on INTOSAI’s standard setting process
9. Creating a more strategic and agile INTOSAI - Introducing flexibility in endorsing pronouncements (presented by PSC, CBC and KSC)
10. Appointment of three new FIPP members by the chairs of the PSC, CBC and KSC

The PSC requests the Governing Board to:

1. Take note of the Progress Report from PSC and its Subcommittees
3. Take note of the progress report on the implementation of the SDP 2017-2019 submitted by the FIPP
4. Endorse the revised Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (IFPP) 2017- 2019, as approved by the PSC Steering Committee
5. Take note of the proposed calendar for the formulation of the SDP 2020-2022, as approved by the PSC Steering Committee
6. Endorse the revised PSC Terms of Reference, as approved by the PSC Steering Committee
7. Approve the PSC proposals for use of the INTOSAI equity funds
8. Take note of the discussion paper on INTOSAI’s standard-setting processes

The PSC, joined by CBC and KSC, requests the Governing Board to:

9. Endorse the interpretation that new (and revised) pronouncements are able to take effect after the Governing Board has referred them to the final endorsement by INCOSAI
10. Endorse the appointment of the three new FIPP members as nominated by the three Goal Chairs
Progress Report 2017
FOREWORD

The new 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.

In line with “INTOSAI’s commitment to assessing its own performance” (Strategic Plan 2017-2022, page 35 - English version), the PSC Chair prepared two review reports on the activities carried out since the last INCOSAI in December 2016. The first report covers Goal 1 strategic objectives and related strategies, while the second one covers the Committee’s activities related to INTOSAI’s crosscutting priorities. In the reports, we present actions undertaken by the PSC Chair and Subcommittees, next steps planned, as well as risks involved in the implementation of strategies or actions. We also present indicators that, at this stage, are not measurable. However, they can still point to the qualitative results that we want to achieve in the context of Goal 1.

This new format is a significant departure from the usual way Goal Chairs report to the Governing Board, objectively presenting members with the most relevant information: that information directly linked to the achievement of INTOSAI’s objectives. It is important to highlight that the kind of content that the reports address, as well as their format, were discussed and agreed on with the CBC and KSC Chairs, so that the Governing Board could access core information from the three main Committees in the same structured way. The common reporting structure was presented and discussed at the last PFAC meeting.

We would like to point out that at the moment that SAI Brazil and the European Court of Auditors took over as Chair and Vice-Chair of the INTOSAI Professional Standards Committee, the standard setting process in the organisation was going through significant changes. A new framework for professional pronouncements was introduced, the Forum for INTOSAI Professional Pronouncements was established, and a revised Due Process was put in place, which created a new overall planning instrument for standard setting – the Strategic Development Plan. In this context, the main challenge for the PSC in this period was to consolidate the implementation of the new structures and work processes. We hope that through this new reporting format we will be able to objectively show the work of the Committee and how our mandate is contributing to the overall achievement of INTOSAI’s strategic goals.

Raimundo Carreiro
President of the Federal Court of Accounts – Brazil
Chair of the PSC

Danièle Lamarque
Member of the European Court of Auditor
Vice-Chair of the PSC

October, 2017
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# PSC Progress Report 2017

## Strategic objectives review (as at October 6th, 2017)

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<tr>
<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></td>
<td>Long-term development goals defined</td>
<td>Progress to date: Finalize a paper about what it means for the INTOSAI to be a standard setter to serve as a basis for discussions in the GB meeting. <strong>Key next steps:</strong> Bring new proposals or amend work plan according to input received.</td>
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<tr>
<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>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.</td>
<td>FIPP operational</td>
<td>Progress to date: Decide on FIPP member mandates (PSC, with other Goal Chairs) FIPP Governance mechanisms approved by PSC-SC (PSC ToR). <strong>Key next steps:</strong> Finalize selection of new members (PSC Chair, with other Goal Chairs) and submit the names to the GB Create a page for FIPP in the PSC website (PSC Chair) Together with CBC and KSC, define requirements for appointment of the Chair of FIPP and appoint new Chair <strong>Key Risks:</strong> Profile of FIPP members can imply little availability of time to dedicate to FIPP tasks. <strong>Mitigating actions:</strong> more accurate definition of member profile and their expected responsibilities; adapt current letter of commitment clearly specifying the amount of work that will be required from the new members.</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. | 2. Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI’s standards-setting function. | Governance structure improved | **Progress to date:**
- Strengthen the role of the current PSC-SC observers (IIA, IFAC and World Bank), whose main role will be commenting on drafts of the SDP
- Making available in the websites updated and useful information
- Preparing joint deliberations and joint statements with KSC and CBC concerning the Due Process and other issues, including those related to the governance of FIPP

**Next steps:**
- Invitation for organizations to become PSC consultative bodies, whose main role will be commenting on drafts of pronouncements
- Include in the ISSAI.org webpage links to (non-official) translations
- Liaise with regions to encourage new translations
- Prepare a project on the translation of ISSAIs (red box of IFPP) to sort out possible solutions to translation problems.
- Publish articles on INTOSAI Journal about the quality, use and impact of ISSAIs
- Make presentations on ISSAIs in different INTOSAI forums.

**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.
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<tr>
<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><strong>Progress to date:</strong> Document “Reflections on a technical support function for INTOSAI’s standard setting activities” prepared, commented by PSC Subcommittees and other Goal Chairs, and presented to PSC-SC members. Deliberation by the PSC-SC to hold the decision until broader discussion on INTOSAI as a standard setting is carried out. (PSC-SC) <strong>Next steps:</strong> Resume the debate about the implementation of a TSF (in case the discussions in the GB in Nov/2017 lead to this) <strong>Key Risks:</strong> Not establishing the TSF. <strong>Mitigation action:</strong> definition of a viable model for the TSF (staff, financing, roles); clear decision from the Governing Board for the TSF implementation.</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:** Document “Liaison with external stakeholders” to PSC-SC Approval by the PSC-SC of the new structure with consultative bodies and advisory partners. **Next steps:** Invite organizations to be PSC consultative bodies. Sign new MoUs with advisory partners (IIA and IFAC) Carry out the “nomination” of new consultative bodies. **Key Risks:** Not forming a group of consultative bodies. **Mitigating action:** Invite a significant group of relevant organizations.
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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. | 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. | ISSAI website improved | *Progress to date:*  
Carry out a survey on need for improvement of the website  
Implement suggestion received  
*Next steps:*  
Present information on the new IFPP to be fully implemented by 2019  
Include links to (non-official) translations of the ISSAIs  
Create a page for FIPP in the PSC webpage  
Change the website to adapt to the new framework  
Promote the website in the INTOSAI community  
*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. |
| 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. | 2. Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI’s standards-setting function. | ISSAIs availability increased | *Next steps:*  
Include in the ISSAI.org webpage links to (non-official) translations  
Liaise with regions to encourage new translations  
Prepare a project on the translation of ISSAIs (red box of IFPP) to sort out possible solutions to translation problems.  
*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. |
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<td><strong>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.</strong></td>
<td><strong>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.</strong></td>
<td><strong>Due process monitored</strong></td>
<td><strong>Progress to date:</strong>&lt;br&gt;- Carry out revision on the 2017-2019 SDP&lt;br&gt;- Provide guidance to FIPP on the revision of the SDP 2017-2019 (PSC-SC)&lt;br&gt;- Approve timeline for the 2020-2022 SDP (starting in 2018)&lt;br&gt;- Prepare a proposal regarding the effective date of pronouncements according to item 1.1 of the Due Process (together with CBC and KSC) to present to the GB&lt;br&gt;- Circulate project proposals under the responsibility of the PSC to PSC-SC members&lt;br&gt;- Submit project proposals to FIPP with comments from the PSC Chair and from PSC-SC&lt;br&gt;<strong>Next steps:</strong>&lt;br&gt;- Approve revised version of the 2017-2019 SDP to submit to the GB&lt;br&gt;- Follow the execution of PSC Subcommittees’ projects in SDP 2017-2019&lt;br&gt;- Subcommittees send inputs to SDP 2020-2022&lt;br&gt;- Consider FIPP suggestions on SDP procedure and fix process&lt;br&gt;- Follow the preparation and exposure of the draft of the 2020-2022 SDP&lt;br&gt;- Request suggestions to SAIs, INTOSAI bodies and external stakeholders concerning the SDP 2020-2022 / Analyze comments received&lt;br&gt;- PSC Steering Committee approves SDP for 2020-2022&lt;br&gt;- Prepare a proposal on interpretation of pronouncements (together with CBC and KSC) to present to the GB</td>
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<td>Key Risks:</td>
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<td>The SDP does not reflect priority needs of the SAI community. <strong>Mitigating action:</strong> Guarantee ample consultation and participation in the development of future SDPs.</td>
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<td>Excessively long development periods for new and revised standards. <strong>Mitigating actions:</strong> monitor the development of individual projects to make sure they are following the agreed timetable; Ratify interpretation that the effective date of pronouncements are after the Governing Board has referred them to the Congress for final endorsement.</td>
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<td>Undue interference on the technical work of FIPP. <strong>Mitigating actions:</strong> work to guarantee the independence of the FIPP.</td>
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<td>Pronouncements of low quality are approved. <strong>Mitigating action:</strong> Make sure due process is followed by all parties involved.</td>
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<td>Limited knowledge about the content, scope, purpose and importance of the ISSAI in the SAI community. <strong>Mitigating actions:</strong> conduct awareness raising and capacity building activities in regions/SAIs; design and implement a communication strategy to disseminate information about the ISSAIs.</td>
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| 1.3 Promote the ISSAIs as a source for the development of auditor education and certification programs as well as education and training standards. | 2. (...) Ensure sufficient coordination between the development of new guidance and any related INTOSAI initiative to support ISSAI implementation and sound professional practices. | Support to CBC provided | **Key risks:**
SAIs 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 |
| 1.3 Promote the ISSAIs as a source for the development of auditor education and certification programs as well as education and training standards. | 8. Collaborate closely to develop a competency framework and certification program established under goal 2. | Support to CBC provided | **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 |
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<td>1.4 Work towards and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements (IFPP)</td>
<td>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.</td>
<td>Projects under the responsibility of the PSC in the 2017-2019 SDP completed</td>
<td>Progress to date: Develop criteria and principles to be followed by the working groups and subcommittees when drafting project proposals (PSC-SC) Consult FIPP regarding documents in the current framework that have not been placed on the new IFPP Discuss project proposal with subcommittees Circulate project proposals under the responsibility of the PSC to the PSC-SC Develop and Submit project proposals 1.1, 1.2, 1.3, 2.1, 2.2 to FIPP Prepare exposure draft of project 1.1 Next steps: Develop new visual identity for the IFPP Change the visual identity for the IFPP Conclude “relabeling and renumbering” Form project groups for projects 2.3 and 2.6 Subcommittees execute projects 1.2, 1.3, 2.1 (FAAS), 2.2 (CAS), 2.5 and 2.6 (ICS) Key Risks: Maintenance of pronouncements are not carried out as planned. Mitigating action: Monitor maintenance frequency of all pronouncements and include in the SDP. 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.</td>
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| 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 2.7 – 2.10  
Next steps:  
Decision on PSC subcommittee’s participation on projects 2.7, 2.8, 2.9 and 2.10, under the responsibility of the KSC.  
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. | Collaboration with INTOSAI bodies and other partners broadened | **Progress to date:**
Sign new terms of reference between PSC subcommittees and IDI for support in the 3i programme
Contact Regional Organizations to request a reevaluation of their representation in the PSC-SC
Paper on quality assuring INTOSAI public goods that are developed and published outside due process
PAS participate in the revision of the ISSAI implementation handbook on performance audit.
CAS participate in the revision of the ISSAI implementation handbook on compliance audit.
ICS has been working on a solution on “good governance as the purpose of internal control” addressed to external stakeholders (governments, municipalities, NGOs, self-governments etc.) and auditors/SAIs.

**Next steps:**
PSC Subcommittees work in the 3i Programme according to the ToR signed
ICS develop a prototype of the solution on good governance as the purpose of “internal control”

**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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| 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. | 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:**
Promote a debate on ISSAI implementation and feedback loop with IDI and Regional Organizations during the PSC-SC Meeting

**Next steps:**
Collect SAIs and Regional Organizations experiences on ISSAI implementation
Collect information from SAI-PMF (and other sources?) regarding compliance with the ISSAIs.

**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 6th, 2017)

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| **Crosscutting Priority 1:** Advocating for and supporting the independence of SAIs. | SDP 2017-2019 implemented SDP 2020-2022 prepared | **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)
Updating the ISSAI 10 - Mexico Declaration on SAI Independence (SDP Project 1.1)

**Key risks:**
The SDP does not reflect priority needs of the SAI community. **Mitigating action:** Guarantee ample consultation and participation in the development of future SDPs
SDP is not fully implemented. **Mitigating action:** Monitor the development of individual projects to make sure they are following the agreed timetable. |
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| **Crosscutting Priority 2:**            | Support to the indicated SDG activities timely provided | **On-going activities:**  
Supporting the preparation of the Reporting framework (assessment matrix) for Approach 3 (Internal Control Subcommittee - ICS)  
Reviewing the work done under Approach 2 (Performance Audit Subcommittee – PAS)  
Explore synergies between approach 1 and 2: In approach 2, the PAS will use data from the KSC-IDI programme on cooperative audits to map the development of methods and experiences in auditing SDGs.  
Participating in SDP project 3.1 (priority 3 – beyond 2019)  
**Key Risks:**  
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. |
| 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. |
|---|---|---|
| **Crosscutting Priority**  (as per SP 2017-22) | **Progress indicator** | **Action items and other comment** |
| | Collaboration and coordination improved | 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  
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)  
Broadening the participation of external stakeholders (advisory partners and consultative bodies) in the INTOSAI standard setting  
Following up the work of standard setting organizations through the participation of INTOSAI representatives in their boards and councils  
Participating in the SCEI deliberations  
Take to GB’s consideration that new pronouncements can take effect after GB’s approval (and then endorsed by Congress), according to due process  
**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; Obtain GB agreement on the interpretation that the effective date of pronouncements are after the Governing Board has referred them to the Congress for final endorsement.  
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.

<table>
<thead>
<tr>
<th>Crosscutting Priority (as per SP 2017-22)</th>
<th>Progress indicator</th>
<th>Action items and other comment</th>
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</thead>
</table>
| SDP implemented                            | **On-going activities:**  
Implementing the SDP, to provide high quality professional pronouncements for the SAIs  
Signing MoU with IDI to participate in the 3i Program  
Strengthening the participation of the Regional Organizations in the PSC Steering Committee |
| Support in standard setting activities provided | **Key risks:**  
Regional Organizations and PSC have different priorities regarding professional standards. **Mitigating action:** PSC includes ISSAI implementation in its work plan. |