



INTOSAI
PSC

Professional
Standards
Committee

Feedback loop –

How do we know our standards are fit-for-purpose?

The IFPP is an internationally recognized set of professional principles, standards and guidance that promote excellence in the application of audit methodology. The IFPP aims to inspire high quality audits of relevance to the public and other key stakeholders. The goal is to contribute effectively to government accountability and promote transparency in public administration.

The implementation and maintenance of the ISSAIs and INTOSAI products is an INTOSAI wide task that requires attention on the global, regional, and SAI levels. INTOSAI fully appreciates that even the most carefully prepared standards are only of value if they are useful for, and used by, SAIs. In this context, how do we know our standards are, and will continue to be, fit-for-purpose?

During the development and revision of pronouncement, INTOSAI's due process establishes that rigorous quality processes are in place and that the wider community is encouraged to engage in the standard setting process by providing comments on exposure drafts. Nevertheless, the practical experience of implementing the standards brings with it valuable information that can contribute to the regular improvement of the framework, as well as picking up changes in the environment that can impact the pronouncements and how they are used. Pronouncements can (and should, in some cases) change over time, reflecting new needs and requirements.

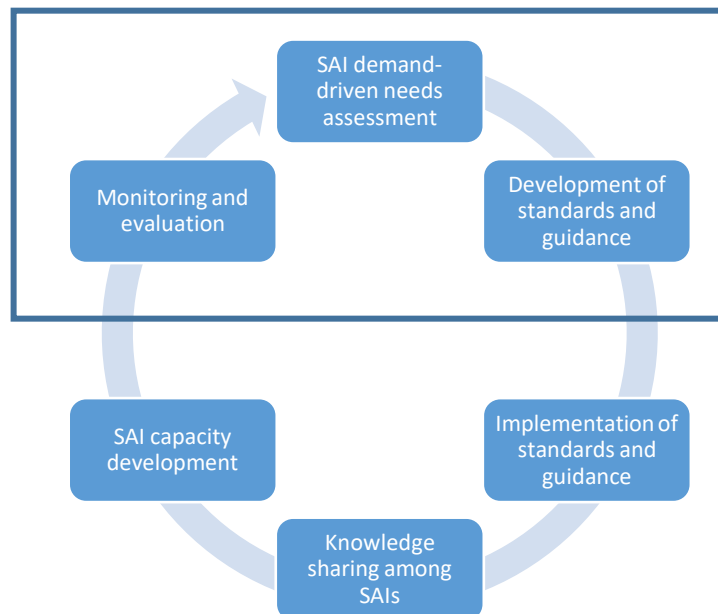
The PSC's strategic objective 1.5 in the current INTOSAI strategic plan is to:

“monitor the implementation and adoption of standards and feed any problems or issues back into the standard-setting process to ensure the standards are as useful and relevant as possible”.

To achieve the strategic goal, the PSC is expected to:

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 a basis for national standards and to feed this information back into the standards-setting process.

INTOSAI's value chain illustrate the concept of the feedback loop:



The cycle shows the need for INTOSAI standards and guidance to take account of SAI needs, which in turn require feedback based on monitoring and evaluation of their use in practice. Accordingly, the development, maintenance and implementation of the ISSAIs require the active engagement of all INTOSAI Goal Committees, working bodies, regional organizations, IDI, SAIs, and others to provide any input that might be useful in this respect.

What kind of data do we need?




INPUTS to the standard setting process and the **ACTIVITIES/PROCESSES** of the different structures involved in the standard setting process. We should be aware of the amount of resources being employed in the process, timeliness, etc. This is important, for example, in order to ascertain INTOSAI’s standard setting “work capacity” and therefore be in a position to plan and prioritize realistically to maximize delivery.


OUTPUTS of the standard setting process. To help us establish the quality of the products we deliver, as well as their fitness for purpose it is important we obtain feedback on their use in practice. It would also be useful to receive suggestions for new or revised pronouncements to help improve the relevance and quality of the framework.

OUTCOME of INTOSAI standard setting, like level of adoption/implementation of the standards by SAIs. Besides also providing feedback into the standard setting process, assessing the outcome of our products will allow INTOSAI to evaluate regularly the cost of its standard setting activities compared with the benefits they bring.

IMPACT of the products: are we fulfilling our stated purposes, e.g. in terms of better functioning of SAIs and improvements in the quality of their work and reports

Many potential sources of feedback.

<p>SAIs</p> 	<p>The end users - auditors in the SAIs - apply the pronouncements and are therefore in a good position to evaluate their content, relevance and impact . When using the IFPP, SAIs, Regional Organisations and other bodies add to and tailor the framework to suit their unique mandates, needs and purposes. Some barriers for implementation may not be particular to one SAI, but reflect the state of the framework. Through the feedback loop these can be further analyzed.</p>
<p>Regional Organisations</p> 	<p>Regional Organisations play an important role in linking individual SAIs and the wider INTOSAI community, and strengthening implementation of standards in the public sector auditing globally and locally. Many regions provide extensive support in capacity building either directly or through donor programmes, including ISSAI implementation. They can also monitor capacity development progress through regionally tailored assessment tools. The close proximity and similar conditions place Regional Organisations in a privileged position to exchange knowledge on challenges and opportunities for implementation of standards.</p>
<p>INTOSAI Bodies</p> 	<p>The different INTOSAI bodies have different roles in the standard setting process. They can be in a position to provide valuable information.</p> <p>The Capacity Building Committee (CBC) facilitates initiatives in support of building and enhancing SAI capacities and capabilities, including ISSAI implementation. The CBC is also provides strategic direction for and oversees the implementation, maintenance, use and relevance of the Performance Measurement Framework - SAI PMF. Feedback from these activities could be valuable to improve the IFPP.</p> <p>The Knowledge Sharing Committee (KSC) through their exchange of experiences in specific thematic areas show how INTOSAI standards are applied in practice when conducting audits in the different fields.</p> <p>The Professional Standards Committee (PSC) through its subcommittees follows developments in the three audit streams and can also support ISSAI implementation in their field of expertise. Since drafting teams are many times drawn from the PSC subcommittees, their experience already feeds in the process, but can be enhanced through a more systematic approach.</p>
	<p>The INTOSAI Development Initiative works directly supporting SAIs and regions in the implementation of standards. IDI also supports SAIs in carrying out SAI-PMF assessments, a possible source of information for the standard setting process.</p> <p>IDI-led surveys - such as the Global stocktaking report - can be an important tool to provide information on the dissemination and use of INTOSAI standards.</p> <p>Due to its mission and activities, IDI could be a key source of information to feed back in INTOSAI standard setting process.</p>

<p>External Stakeholders</p> 	<p>Some external stakeholders are also critical since we can benefit from other bodies' experience and knowledge to achieve better results. The input is especially important so that INTOSAI does not "reinvent the wheel", but benefit from the input and experience of these bodies and the changes they make to their frameworks.</p> <p>Development organisations that provide support to SAIs can also have information of challenges and opportunities for implementation of standards.</p>
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How can you help?



First, it is important to recognize your potential role as a source of information to improve INTOSAI standard setting process.

The collection of information should not be burdensome or add unnecessary steps to the process, rather, it should take advantage of on-going activities and opportunities that already exist in our activities in the community. **How can you contribute?**