






PSC Progress Report (2019/1)

Crosscutting Priorities mid-year review (as at May 17, 2019)

Key to progress indicator colours

	Initiatives / projects on schedule
	Initiatives / projects behind schedule
	Serious difficulties being experienced
	Not yet scheduled to start
	Initiatives / projects completed

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>Crosscutting Priority 1: Advocating for and supporting the independence of SAIs.</p>	<p>SDP 2017-2019 implemented SDP 2020-2025 prepared</p>	<p><i>Ongoing activities:</i></p> <p>Implement the SDP 2017-2019 aiming at providing and maintaining professional standards for the SAIs (SP 2017-2022)</p> <p>Approve the process for developing the next SDP with ample consultation to SAIs, INTOSAI bodies and external stakeholders</p> <p>90 day consultation period with SAI, INTOSAI bodies and external stakeholders finalized</p> <p>Process for developing the new SDP followed, with extensive consultation to the Goal Chairs and PSC Subcommittees’ Chairs during the development of the plan</p> <p>SDP proposal presented to PSC-SC in 2019 (for approval)</p> <p><i>Key risks:</i></p> <p>The SDP does not reflect priority needs of the SAI community. <u>Mitigating action:</u> Guarantee an adequate and transparent process of analyzing inputs received to select the projects to be included in the SDP 2020-2025</p> <p>SDP is not fully implemented. <u>Mitigating action:</u> monitor the development of individual projects to identify when they risk not meeting the agreed timetable, and identify which corrective actions can be taken.</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>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.</p>	<p>Support to the indicated SDG activities timely provided</p>	<p><i>Ongoing activities:</i></p> <p>Support to the preparation of the Reporting framework (assessment matrix) for Approach 3 (ICS)</p> <p>Contribution to the preparation of the IDI document on preparedness for implementation of SDGs titled: “Are nations prepared for Implementation of Agenda 2030?” (PAS)</p> <p>Participation in the INTOSAI SDGs expert group (PAS)</p> <p>Contribution to IDI in the development of SDGs Audit Model (PAS)</p> <p><i>Key Risks:</i></p> <p>PSC subcommittees are not able to effectively integrate SDGs-related projects into their work plans. <u>Mitigating action:</u> clearly communicate objectives and the expected contribution to subcommittee members and other INTOSAI bodies involved.</p>

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><u>Crosscutting Priority 3:</u> Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness.</p>	<p>Collaboration and coordination improved</p>	<p><i>On-going activities</i></p> <p>Joint work to maintain the governance of FIPP, including the maintenance and active participation of membership</p> <p>Coordinated efforts during the preparation, revision and implementation of the SDP</p> <p>Participation in the Goal Chairs Collaboration initiative, including a presentation of a joint statement on different themes to the GB</p> <p>Joint leadership in the conduction of the process to prepare the next SDP</p> <p>FAAS developed a new website to facilitate the sharing of financial audit and financial accounting related information with the INTOSAI community.</p> <p><i>Key Risks:</i></p> <p>Difficulties in harmonizing different priorities and work plans. <u>Mitigating action:</u> good coordination and ample dialogue during the preparation of the SDP.</p> <p>Difficulties in guaranteeing effective participation of working groups and Subcommittees in joint projects (as indicated in the SDP). <u>Mitigation actions:</u> assure adequate communication between the goal chair and their subcommittees and working groups; encourage good communication and planning within subcommittees and working groups.</p> <p>Joint actions do not address ISSAI implementation as a means to enhance SAI performance and effectiveness. <u>Mitigating action:</u> include implementation issues in the Goal Chair Collaboration agenda.</p>

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>Crosscutting Priority 4: Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks.</p>	<p>Collaboration with external organizations improved</p>	<p><i>On-going activities:</i></p> <p>Strengthening the partnership with IFAC, IIA and World Bank (PSC Advisory partners)</p> <p>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)</p> <p>Following up the work of standard setting organizations through the participation of INTOSAI representatives in their boards and councils</p> <p>Participating in the SCEI deliberations</p> <p>GB agreement with the understanding that the effective date of pronouncements are after GB has referred them to the Congress for final endorsement.</p> <p>Participating in the Advisory Group for the IIA project of reviewing the Three Lines of Defense Model (ICS)</p> <p><i>Key Risks:</i></p> <p>Excessively long development periods for new and revised standards. <u>Mitigating actions:</u> Monitor the development of individual projects to make sure they are following the agreed timetable; New advisory function does not bring the intended improvements to the standard setting process. <u>Mitigating action:</u> formalize commitments and actively communicate with partners to ensure high level of engagement.</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>Crosscutting Priority 5: Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI.</p>	<p>SDP implemented</p> <p>Support in standard setting activities provided</p>	<p><i>On-going activities:</i></p> <p>Implementing the SDP, to provide high quality professional pronouncements for the SAIs</p> <p>Participation of PSC subcommittees in the 3i Program, following the MoU signed with IDI</p> <p>Closer engagement with the regions with the participation in the Coordination Platform meeting.</p> <p><i>Key risks:</i></p> <p>Regional Organizations and PSC have different priorities regarding professional standards. <u>Mitigating action:</u> PSC to engage more closely to the regions to better understand their needs on ISSAI implementation and to consider the feasibility of including ISSAI implementation in the PSC work plan.</p>