



Strategic Development Plan 2023-2025 Outline – September 2022

The 'strategic development plan' refers to a general strategy and working plan for the development of the framework towards a clear, consistent and adequate set of professional pronouncements. Decisions on the organisation of the planning process and the content of the plan shall be taken by the PSC Steering Committee with the consent of the chairs of the CBC and KSC, and shall be based on proposals elaborated by FIPP.

The plan is linked to the INTOSAI strategic plan goal 1: INTOSAI will support the effective functioning of SAIs in the public interest by providing, maintaining, and advocating for internationally recognized professional principles, standards and guidance that promote the quality, excellence, credibility, independence, and relevance of public audits.

Process of preparation of the SDP 2023-2025

The process for and roles and responsibilities in the development of the SDP is covered by the INTOSAI due process. Due to covid-19 the PSC secretariat and FIPP agreed to postpone the SDP to 2023. The development of the plan started in December 2021. FIPP with input from the Goal chairs developed a process for the SDP plan. This process was presented to the PSC-SC in June 2022 and approved.

In parallel with the development of the process for the plan, FIPP started the initial discussion on content of the plan. In the initial phase the subcommittees, working groups and work forces were asked for input to ensure that these were taken into consideration early in the process.

After the approval of the SDP process, FIPP invited to an in-person meeting with FIPP members and Goal chairs representatives to start analysing the sources of information and to identify main priorities for the new plan as well as to reach an agreement of the vision for the plan. This Joint Seminar took place in Copenhagen, 6 and 7 of September 2022.

This document outlines the key results from the Joint Seminar in Copenhagen:

- The vision for the SDP
- Strategy for the development of INTOSAI-Ps
- Strategy for development of the ISSAIs
- Strategy for development of the GUIDs

The next step is to discuss the results with the PSC SC to proceed to the elaboration of the SDP and the workplan for 2023-2025.

[See more of the process for the SDP here](#)



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Vision for the development of INTOSAI Professional Pronouncements

The vision is **to enhance the understandability and the recognition of the INTOSAI Professional pronouncements, and thereby encourage increased and consistent application of the ISSAIs and lead to an improvement in audit quality worldwide.** [result from the Joint Seminar – Copenhagen, September 2022]

Clarity, including consistency, logical structure and plain language, across INTOSAI's Professional Pronouncements is essential to ensure their authority and effectiveness. Clarity in purpose and content is critical to ensure readability, acceptance and application of the pronouncements. Clarity is also important to producing high quality audits which leads to enhancing the credibility of INTOSAI and its members. [result from the Joint Seminar – Copenhagen, September 2022]

Strategy for the development of INTOSAI-Ps

The INTOSAI-Ps address the role and function and set the principles that form the basis of the legal, institutional and organizational frameworks for SAIs. In this way INTOSAI aims to support SAIs in their relations with governments and parliaments and in their aspirations to deliver the value and benefits of public-sector auditing and improve the overall system of public accountability. [result from the Joint Seminar – Copenhagen, September 2022]

Project: prepare for an update for the INTOSAI-Ps

- Proof-of-concept for digitization
- Identify overlaps between INTOSAI-Ps
- Technical support needed
- Include updating

Strategy for development of the ISSAIs

The ISSAIs are the authoritative international standards on public-sector auditing. INTOSAI issues the ISSAIs in order to ensure and enhance quality and transparency in public-sector auditing. The ISSAIs provide the basis for individual audits as well as the wider efforts of capacity development and dissemination of knowledge and good practices within INTOSAI. The ISSAIs aim at supporting each SAI in carrying out effective audits in line with its individual mandate. The ISSAIs therefore provide the professional concepts for defining different types of audits and engagements a SAI may decide to carry out as well as the related quality requirements on how the audits are carried out. The ISSAIs can be used by SAIs and auditors in order to enhance the confidence in their audits. Such reliance on the ISSAIs should work as an effective assurance to the users of the auditor reports about the reliability of the audit results. [result from the Joint Seminar – Copenhagen, September 2022]



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Possible future steps

- process for terminology for the future and language conventions including links between the concepts
- better clarity on the format of the ISSAIs: principles, requirements and application material
- issue of renaming 'principles' (either in INTOSAI Ps or in Issais)
- include a technical support function for the process?
- needs to include a wide participation of the INTOSAI community (subcommittees and working groups, among others)

Strategy for development of the GUIDs

- Keep in the framework/Future needs-based (right format, right information)
- Overview: on-going/criteria
- Other guidance available/quality checks/language drafting (TSF support foreseen in the SDP)
- Define the concept of GUID, define the categories (linked to audit type, subject-matter related, 9000-series)
- Withdraw/revise pre-ifpp? Reassess on-going? >>make somehow available?
- Lighter due process