

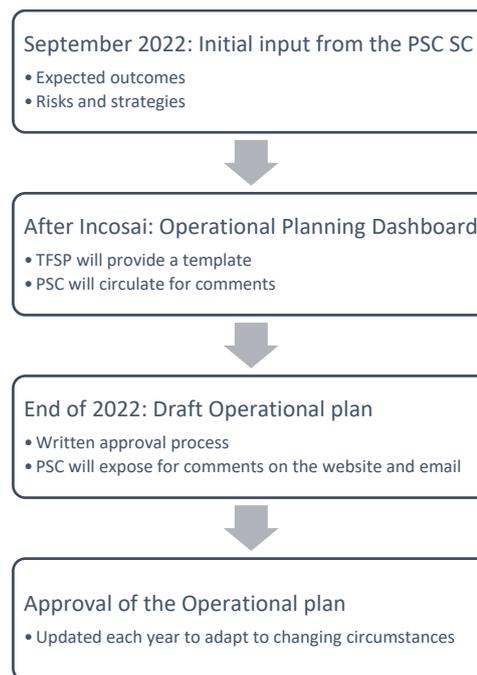
PSC process to the PSC Operational Plan

The INTOSAI Strategic Plan outlines INTOSAI’s mission, vision, values, organizational priorities, and strategic goals for the period from 2023 to 2028. Strategies for achieving INTOSAI’s goals and objectives, as well as performance measures, are monitored and reviewed at least annually in separate operational plans.

The Operational Planning Dashboard will be developed by the Goal Chairs, in consultation with various INTOSAI bodies, and can be updated each year to adapt to changing circumstances. The corresponding template will be designed for the use of all Goal Chairs.

The PSC has started the process to draft its Operational Plan 2023-2025, while waiting for the Operational Planning Dashboard template.

The planned steps are:



Key stakeholders	PSC SC
	PSC Subcommittees
	FIPP
	TSF
	GCC
	ISLO
	Advisory partners
	Consultative bodies
	General Secretariat

Draft Operational plan for the PSC

2023-2025

General Overview

GOAL 1: Develop, Disseminate and Maintain Professional Standards for SAIs

'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 sector audits.'

'The Professional Standards Committee (PSC) leads the efforts to provide relevant and clear international standards and guidance for public sector auditing.'

INTOSAI Strategic Plan 2023-2028

This Operational Plan for the period 2023–2025 sets out the outline for our projects and activities to support Goal 1, and the strategic objectives described in the INTOSAI Strategic Plan for 2023–2028.

The core activities in the PSC Operational Plan will be on the SDP 2023-2025. The projects will undergo an orderly and thoughtful selection, prioritization and scoping by the INTOSAI Community. For this reason, it is important to emphasize the need to include the SDP projects after they are approved since they are not known at the time of the drafting of the Operational Plan.

Strategic Objectives for Goal 1

1. Continue developing the INTOSAI Framework of Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials
2. Assure the consistency, professionalism, quality, and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback
3. Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users
4. Advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement



Strategic Objectives	Planned initiatives	Action items	Performance indicators
<p>Continue developing the INTOSAI Framework of Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials</p>	<p>Facilitate the further development and improvement of the due process to ensure that it contributes to the dynamic and flexible provision of guidance and other supporting materials</p>	<p>Launch discussion and contribute to the development and improvement of the due process</p>	<p>PSC contributions to a flexible provision of material</p> <p>Scale / number of consultations with the INTOSAI community and/or users of due process</p>
	<p>Ensure sufficient coordination between the development of any initiatives to support ISSAI implementation and sound professional practices and monitor INTOSAI's standard setting activities to ensure that the overall due process for professional pronouncement is followed</p>	<p>Monitor the development of the SDP 2017-2019 projects under the responsibility of the PSC (if applicable)</p> <p>Monitor the development of the SDP 2020-2022 projects under the responsibility of the PSC (if applicable)</p> <p>Monitor the development of the SDP 2023-2025 projects under the responsibility of the PSC</p>	<p>Projects monitored</p>
<p>Assure the consistency, professionalism, quality, and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback</p>	<p>Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI's standards-setting function.</p>	<p>Further clarify roles and responsibilities in standard setting through continued discussions between the Goal Chairs, FIPP and project groups.</p>	<p>Feedback and information gathered on INTOSAI standard setting process</p>
	<p>Develop and maintain the FIPP encompassing INTOSAI's expertise in standard setting function as a standard setting function for INTOSAI's Framework of Professional Pronouncements and</p>	<p>Improve the FIPP selection process to make the recruitment as efficient as possible</p>	<p>Improved selection process approved and used in upcoming recruitment drives</p>



	represent the broad views of INTOSAI's members on standards-setting issues.		
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Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users	Develop and maintain the technical support function to ensure efficient operation and high quality in drafting of standards and to promote the wide recognition, acceptance and use.	Carry out a complete review of the proof-of-concept and present recommendations on the future of the TSF	Review and recommendations presented
	Explore new technological solutions to develop the ISSAI website to ensure that the presentation of the IFPP is clear, relevant and digitally accessible (including through mobile devices).	Present and discuss different digital solutions to the presentation of the IFPP	Solutions found and presented
Advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement	Collaborate closely on initiatives taken under Goals 2 and 3 to promote capacity building and knowledge sharing that can be leveraged in the development of INTOSAI's professional pronouncements.	Promptly contribute to initiatives under Goals 2 and 3 when needed	Relevant PSC participation offered to Goals 2 and 3
	Collaborate closely with IDI, other INTOSAI bodies, other international standard setters and partners who share the overall goal of promoting strong, independent, and multidisciplinary SAIs and encourage good governance.	Involve the IDI, PSC advisory group, and other relevant partners in the development of the SDP projects and other standard setting activities Launch a discussion within the PSC to consider ways of making the most of the engagement with the advisory group organisations to advocate for and gain feedback on the relevance of the IFPP Update the MoUs as relevant.	Relevant partners involved in the SDP projects Discussion about the advisory group launched MoUs updated
	Improve the INTOSAI Standards Liaison Officers network 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.	Increasingly use the liaison officer network as a way to raise awareness of the importance of feedback to the standard setting process, and to encourage them to provide that feedback.	ISLO network enhanced



Key priority	Planned initiatives
Advocate for and support SAI Independence	Support to any INTOSAI initiatives that contribute to the achievement of the key priorities
Contribute to the achievement of the 2030 Agenda for Sustainable Development	
Support the development of resilience in SAIs	
Promote and support equality and inclusiveness within the INTOSAI Community	
Enhance strategic partnerships	



INTOSAI
PSC

Professional
Standards
Committee

Input from the PSC SC committee is kindly asked to the following questions that will be discussed at the SC meeting. Feedback can also be sent before or after the meeting to psc@tcu.gov.br

1. Which strategic objectives are priority?
2. What risks do you see related to the operational plan?
3. What measures could be foreseen to mitigate the risks?
4. What would be the main success indicators?