



PSC Subcommittees
September 2022

1. News from the PSC

- Thanks for the updates to the report
- Thanks for the statements
- Updated SC agenda on the website



2. News from CPH



CPH Joint Seminar – agenda

- Participants: FIPP, KSC chair, CBC vice-chair, PFAC vice-chair and PSC chairs
- Agenda:
 - Vision statement
 - PDF documents – Geoffrey’s presentation
 - Clarity statement
 - INTOSAI P
 - ISSAI
 - GUID
 - Possible additions to the framework

FIPP evaluation

1. Consistency to improve terminology (high)
2. Clarity on the authority of each pronouncement – compliance with the IFPP (high)
3. Duplication/Overlaps
4. Strategy for GUIDs
5. Combinet Audit – not necessarily new pronouncements
6. Non-audit work (low)
7. Fit-for-purpose (low)

Vision for the SDP

The vision is to enhance the understandability 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]

A future after PDF- documents?

Presentation by the PSC Sec of the proposed new way of presenting pronouncements on www.issai.org

Clarity statement

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]

Discussion – notes of the PSC secretariat

Aim: overall clarity of IFPP and audit type concepts and their consistency throughout the IFPP to enhance the professionalism of the documents and to facilitate translations and understandability for non-English speakers.

- Make sure there are no inconsistencies in:
 - Concepts in the framework
 - Audit streams – caution for keeping the unique definition of the singularities >use different terms for different contexts
- Intosai Public Audit Glossary: List of concepts with a very clearly defined definition and a good common understanding in Intosai for the use of those concepts >quality control by FIPP
- Digital platform architecture for presenting the principles and standards, and guidance and other support material

Strategy for development of the 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]

INTOSAI P Discussion – notes of the PSC secretariat

- Aim: consolidation and clarification the P-documents
- Be mindful of the SAI PMF and the consequences for changing the principles.
- Principles should be future-proof – not updated frequently, the credibility comes from the historical evolution of the INTOSAI pronouncements.
- INTOSAI main principles shouldn't be in many different documents with outdated content.
- Keep the content but clarify and make it consistent.
- Study the principles in other documents (like audit standards) - define what is a principle and look at all the principles in the framework
- Explore the possibilities regarding Lima and Mexico declarations
- Respectfully keep the invaluable historical declarations and create INTOSAI institutional principles inspired by Lima and Mexico declarations
- Input the material to the new platform(s). Test with a control group and revise as necessary and make the platform live. Monitor the feedback. Update as necessary.

Project: prepare for an update for the INTOSAI-Ps

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

[result from the Joint Seminar –
Copenhagen, September 2022]

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 dis-semination 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]

ISSAI Discussion – notes of the PSC secretariat

- Part of the 'Clarity project' - define a conceptual framework and format for the next generation of ISSAIs
- Define 'principles' and 'requirements'
- Apply the standards or create standards based on ISSAIs?
- ISSAI 100 – need to communicate better the information
- Ensure and enhance quality and transparency
- Apply fully or apply partly

Possible future steps for ISSAIs

- 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)

[result from the Joint Seminar – Copenhagen, September 2022]

Strategy for development of the GUIDs

- Keep in the framework but make them more needs-based (right format, right information)
- Overview over on-going activities and criteria for GUIDs
- Making links from issai.org to existing guidance available (ex EUROSAI, IDI)
- Making resources available for quality checks and/or drafting support (ex TSF)
- Define category of both the GUIDs and the non-GUIDs/public-goods and what they are/what they are aiming for
- Consider withdrawal of pre-IFPP GUIDs and reassess on-going projects
- Lighter due process for GUIDs

[result from the Joint Seminar – Copenhagen, September 2022]

Discussion – notes of the PSC secretariat

- **Definition of guidance:** what is understood as guidance? How to best provide INTOSAI guidance in a timely manner?
- **Clarity of concepts:** GUIDS should support the application of ISSAIs, not challenge them, Communication to the working groups what is expected (audit – link to how to apply Issais vs subject matter guidance)
- **Approval:** Less demanding approval process – foreseen in Due process to create other mechanisms, improve process (add a step in the process to present an outline for the GUID): Due process for standards and guidance to support Issai application vs Due process for guidance.
- **Drafting:** Improve drafting quality/improve FIPP's drafting conventions, include plain language, consistency in the orientations given to the working groups, FIPP LO's role
- **Knowledge management issues:** Status of other INTOSAI guidance vs GUIDs in the IFPP, status of unapproved guidance, alternative to the presentation/availability for non-IFPP guidance, How much guidance?
- **Technical support** for the development of GUID, consider FIPP resources
- **Focus:** helping SAIs become ISSAI compliant
- Include a description of the relation between documents inside and outside the framework. Production of working papers that can become IFPP documents in the future.
- Aim for a change in the mindset that documents outside the framework are also legit and prestigious.
- Intosai GUID flowing from audit streams, subject matter guidance in another framework for guidance.

Next steps in the SDP process

PSC drafts SDP with the following parts:

- Vision
- Clarity
- Projects for:
 - INTOSAI P, including digitisation
 - ISSAI clarity process
 - Future of GUIDs - Criteria and structure
 - Category for documents aiming for GUIDs category – lighter due process
 - Adapting the IFPP for a new on-line platform

SDP process



PSC website: <https://www.psc-intosai.org/projects/details/process-of-the-strategic-plan-2023-2025.htm>



FIPP website: <https://www.intosaifipp.org/information-on-the-development-and-process-of-the-new-strategic-plan-2023-2025/>



GS news about the Joint seminar: <https://www.intosai.org/news/fipp-sdp-joint-seminar-2022>