



INTOSAI  
**PSC**

Professional  
Standards  
Committee

# PROFESSIONAL STANDARDS COMMITTEE - PSC

## Progress Report 2022

for the Steering Committee

## REPORT HIGHLIGHTS

The PSC secretariat present its Progress Report 2022, that encompasses its main activities since the PSC Steering Committee meeting in October 2021.

In line with the 2017 decision by the PSC, CBC and KSC, the Committee's achievements are presented in the form of a dashboard, which lists the activities carried out in order to achieve each of the strategic objectives under Goal 1(see annex 1 and 2). From these, we would like to highlight the following:

1. The INTOSAI Strategic Plan 2023-28. The Task Force on Strategic Planning (TFSP) was re-established by the 72nd Governing Board in 2019 to develop the INTOSAI Strategic Plan for the period 2023-28. The task force is chaired by SAI USA. The TFSP has decided to make the plan more streamlined and concise. It includes the INTOSAI Vision and mission, as well as Strategic Goals and Objectives. The strategic goal and objectives for professional standards are planned as follows:

### *Goal 1: Professional Standards*

*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.*

### *Strategic Objectives*

*1.1 Continue developing the INTOSAI Framework for Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials*

*1.2 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.*

*1.3 Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users.*

*1.4 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.*

The PSC will draft a separate operational plan for the period 2023-2025 based on the input from the PSC Steering Committee meeting.

2. Technical Support Function (TSF) –The TSF has been operational since March 2020 to provide a strong organisational framework to support INTOSAI and to offer high-quality technical support services to INTOSAI standard setting activities.

It is currently composed of 3 members:

- TSF Manager George Haule (SAI Tanzania)
- TSF officers Adrian Gogolan (SAI Romania) and Amnon Mwasakatili (SAI Tanzania).

A midterm review was conducted and presented at the PSC SC meeting in June 2022. The review suggested that a more thorough evaluation is conducted in 2023 since the TSF basically worked during the Covid-19 pandemic and insufficient data is available to gauge its viability.

3. Further progress on the migration of the ISSAI Framework into the INTOSAI Framework of Profession Pronouncements (IFPP). The pending Arabic documents are being upload to the issai.org website with the help of Arabosai. This process is expected to be completed by the end of 2022.
4. Management of the PSC and the ISSAI websites – both websites are now hosted and maintained by an outsourced company. The PSC website was migrated to a Wordpress platform which is a more modern and user-friendly technology than the previous Lumis platform. The PSC secretariat studied the possibility to buy the URL [www.ifpp.org](http://www.ifpp.org) but it costs BRL R\$ 24.300,00 (almost 5000,00 eur). Considering that the PSC may propose changes to the internet platform of issai.org the purchase was not considered justified at this point.
5. Implementation of the SDP 2017-2019 – Status of the projects

Summary:

- 11 endorsed pronouncements
- 1 endorsement version conditionally approved by FIPP
- 10 cancelled/merged

Table 1: Table of Projects from the SDP 2017-2019

Project name	Nr	IFPP	Status
1. Updating the preamble of INTOSAI-P 10 to include a reference to the UNs resolutions	1.1	INTOSAI P-10	Endorsed
2. Principles of jurisdictional activities of SAIs	2.12	INTOSAI P-50	Endorsed
3. Financial Audit Principles	1.2	ISSAI 200	Endorsed
4. Application of the financial audit standards	2.1	ISSAI 2000	Endorsed
5. Guidance to the financial auditing standards	2.1	GUID 2900	Endorsed
6. Guidance on Authorities and Criteria to be considered while examining the regularity and propriety aspects in Compliance Audit	2.2	GUID 4900	Endorsed
7. Guidance on Audit of Information Systems	2.8	GUID 5100	Endorsed
8. Guidance on the Audit of Public Debt	2.9	GUID 5250	Endorsed
9. Guidance on Audit of the Development and Use of Key National Indicators	3.10	GUID 5290	Endorsed
10. Guidance on Performance Audit of Privatisation	2.7	GUID 5320	Endorsed
11. Guidance on Auditing Disaster Management	2.10	GUID 5330	Endorsed
1. Guidance for Public Procurement Audit	2.11	GUID 5280	Conditionally approved
1. Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits	2.3	-	On hold
2. Consolidated and improved guidance on understanding internal control in an audit	2.5	-	Pending
3. Consolidated and improved guidance on reliance on the work of internal auditors	2.6	-	Pending
4. GUID on public private partnership (PPP)	2.7	GUID 5340	Pending
5. Consolidating and aligning guidance on IT audit with ISSAI 100	2.8	GUID 5101	Pending
1. Consolidate and improve INTOSAI practice notes to ISSAIs	1.3	-	Merged with 2.1.
2. Consolidated and improved guidance on SAI organizational issues.	2.4	-	Cancelled
3. Global INTOSAI messages on SDGs in the context of the INTOSAI framework of professional pronouncements and possible needs for guidance	3.1	-	Cancelled



4. Global INTOSAI messages about audit arrangements and independent standard setting in the context of the INTOSAI framework of professional pronouncements	3.2.	-	Cancelled
5. Providing a clear set of INTOSAI Core Principles	3.4	-	Cancelled
6. Consolidate and refining the organizational requirements for SAIs	3.5	-	Cancelled
7. Cross-cutting issues in ISSAI 3000 and 4000 – requirements for direct reporting engagements and guidance on related technical issues	3.6	-	Cancelled
8. Auditing of implementation of state budgets and consolidated state accounts	3.7	-	Cancelled
9. Obtaining an understanding of Economy, Efficiency and Effectiveness of an entity and applying relevant methods in the context of a performance audit	3.8	-	Cancelled
10. Obtaining an understanding of laws and regulations and other authorities regulating public entities in the context of a compliance audit	3.9	-	Cancelled

#### 6. Implementation of the SDP 2020-2022

Component 1 - Review the use of the IFPP: After the initial analysis, extensive online thematic discussions and an INTOSAI wide survey in 2020, the PSC secretariat organized 12 workshops to discuss the preliminary findings in 2022. The final report is now ready to be presented to the Governing Board and serves as input for the new SDP process.

Component 2: The PSC secretariat initiated the work to update ISSAI 140 (quality management). A Project Group was established and is led by the ECA. The project proposal “Revision of ISSAI 140 – Quality management for SAIs” is approved by the FIPP and the project group is preparing the exposure draft.

The Forum of Jurisdictional SAIs has prepared a document to serve as guidance for the Principles of jurisdictional activities of SAIs (INTOSAI P-50). However, they have not yet provided a formal project proposal for approval by FIPP, which is a requirement for the due process.

Component 3: The FIPP approved the endorsement versions of ISSAI 150 and GUID 1950, GUID 1951 and an update to ISSAI 100. They are ready to be endorsed by the Governing Board.

#### Summary:

4 documents approved by FIPP to be presented to the Governing Board 2022

1 project proposal approved

Table 2: Table of Projects from the SDP 2020-2022

Project name	Nr	IFPP	Status
Final report of the Review of the IFPP	Comp 1	-	Final report for the GB
Revision of ISSAI 140 – Quality management for SAIs	Comp2	ISSAI 140	Project Proposal approved
Developing Pronouncements on Auditor Competence	Comp3	ISSAI 150 GUID 1950 GUID 1951 Update to ISSAI 100	Endorsement versions to GB

7. Network of INTOSAI Standards Liaison Officers (ISLO)–In order to improve communication and feedback on the use of standards, the PSC continues to develop the ISLO network. The

members from SAI methodology departments are constantly informed of developments in INTOSAI standard setting activities and invited to contribute. The SAIs are continuously invited to join. The ISLOs participated in the workshops of the results of the review of the IFPP (Comp1) and were invited to comment the exposure draft of the GUID for audit of public procurement.

8. Translation network – Following the call for language groups to volunteer to be part of a pool of translators, several SAIs have offered their services and have already provided first-class translations and revisions of pronouncements.

## Updates from the PSC Subcommittees

### The Financial Audit and Accounting Subcommittee

FAAS remains focused on monitoring and gaining an understanding of the most significant and important financial audit and accounting developments that are relevant to the public sector and therefore to the work of Supreme Audit Institutions. This effort allows FAAS to maintain the financial audit pronouncements that are presently in the INTOSAI Framework of Professional Pronouncements (IFPP), to identify the need for the development of possible new financial audit pronouncements, and to contribute effectively to INTOSAI's knowledge sharing and capacity building efforts as needed.

At the time of this update, FAAS is focused on monitoring and discussing the following topics:

- The International Auditing and Assurance Standards Board (IAASB)'s development of a new financial auditing standard for less complex entities.
- The IAASB's development of revisions to ISSAI 2600 - Group Audits which were published in April 2022.
- INTOSAI's ongoing project to update and improve ISSAI 140 - Quality Control for SAIs. FAAS members have joined the project team to contribute directly to this effort.
- The IAASB and the International Public Sector Accounting Standards Board (IPSASB)'s efforts regarding the reporting of sustainability related information and the evaluation of such reported financial and non-financial information by the independent auditor.
- Ongoing efforts in the United Kingdom to restore trust in audit and in corporate governance.
- The IAASB's ongoing development of revisions to ISSAI 2240 - The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements.
- The efforts of the Internal Control Subcommittee to develop consolidated and improved guidance on reliance on the work of internal auditors and to develop the concept of consolidated and improved guidance on understanding internal control in an audit.

At the time of this update, FAAS has not identified a need to develop a new pronouncement for the IFPP.

### Performance Audit Subcommittee

The 13th annual INTOSAI Performance Audit Sub-committee meeting was held in London 8-9 June 2022. There were 53 participants including members and observers. In addition to information of INTOSAI processes and update on PAS activities, the meeting discussed the history and role of PAS and gave input to the next PAS workplan 2023-2025. The meeting had a focus on knowledge sharing

on audits related to Sustainable Development Goals and Covid 19. We also shared experiences on the use of data analytics. The full agenda, list of delegates and presentation can be found [here](#).

Between October 2021 and October 2022, PAS provided extensive support to various projects and started initiatives listed in the following:

The committee provided substantial support to SDP for the IFPP 2017-2019 project 2.6, led by ICS. Project participants from PAS were SAIs Romania, Qatar, Austria, ECA, and PAS Secretariat. After several discussion with ICS and PSC on the quality and the relevance for performance audit, PAS decided to issue a practice note on using the work of internal auditors in performance audit on the basis of the work done in relation to project 2.6. PAS is no longer committed to participate in the project and a revised project proposal has been discussed in FIPPs meeting in April.

PAS continued to follow developments in the SDP for the IFPP 2017-2019 project 2.3. Expert opinions have been provided by SAI Sweden on several previous occasions since 2018. The status of this project is somehow unclear and pending within the PSC. PAS is however no longer committed to participate in the project.

The subcommittee also took active part in deliberations around SDP for the IFPP 2020-2022 Component 1, including the series of online discussions and contributions related to the worldwide survey.

The committee has also contributed to the revision of the PSC Terms of Reference, where SAI Austria has acted as the Liaison person.

PAS has provided substantial support in the revision of ISSAI 140, SAI UK has represented PAS on this project.

PAS contributed with expertise and technical feedback on performance audit related content in the development of several INTOSAI GUIDs in the last year. Feedback was based on input from the full committee, following an initial consultation.

PAS will also contribute in the development of the new Strategic Development Plan (SDP).

PAS works continuously to develop our website, and last year a blog was added, where we will publish knowledge sharing and ISSAI implementation material: [blog](#). A panel of editors is set up and guidelines have been developed for management of the blog and its content. PAS members have contributed with content to the blog.

A consultation group to the chair on standard related issues has been established, with members from the SAIs of South Africa, Sweden, the Netherlands, Austria and Ireland.

The membership policy of the sub-committee has been amended to again open up for membership on request to the Chair, as there are regions that are underrepresented in the committee. Criteria for admitting new members will be developed.

### **The Compliance Audit Subcommittee**

The INTOSAI Compliance Audit Subcommittee has participated in the meetings and deliberations conducted by the Professional Standards Committee during the year.

CAS is participating in the project group established for revision of ISSAI 140 - Quality control for SAIs Led by the European Court of Auditors. The broad aims of the project are to revise the content of ISSAI 140 to bring it in line with ISQM 1 and update the presentation of ISSAI 140. The exposure draft of the project is under preparation.

Besides, CAS is also participating in SDP Project 2.3 on combined audits, Project 2.5 on understanding internal controls in audit and Project 2.6 on using the work of internal auditors. The results of the Component 1 exercise will inform the future direction of Project 2.3.



CAS also participated in the workshop held by PSC during 2022 to elicit the views of the INTOSAI Community on the Component 1 Exercise. CAS members provided their perspectives. Key insights from the project were presented during the PSC Sub-committee meeting on 19 July 2022. CAS Chair expressed perspectives on the outcomes.

For the upcoming Strategic Development Plan 2023-2026, after consultation with members, CAS has tentatively proposed the development of a Guidance on Objective Parameters for Scoping of Compliance Audits. The rationale of the project lies in the fact that compliance audit methodology relies extensively on substantive testing to assess the level of implementation of regulatory controls. The extent of substantive testing that needs to be done is dependent on factors such as the extent of computerization and automation of processes, the inherent risk involved in the transactions, the effectiveness of internal audit and the extent to which it mitigates the inherent risk etc. In this context a guidance on objective parameters based on statistical estimations by which to effectively scope compliance audits to improve efficiency and coverage may be appropriate.

The 19th annual meeting of the INTOSAI Compliance Audit Subcommittee (CAS) was held in hybrid mode on 4 and 5 August 2022 in Bengaluru, India. The meeting was hosted by the Office of the Comptroller & Auditor General of India. 18 delegates from the SAIs of seven member countries, the INTOSAI Development Initiative, and AFROSAI E participated physically and from nine SAIs participated online. The meeting made an overview of the activities of CAS during the previous year. The CAS work plan for the period 2023-2025 was discussed. The meeting saw presentations from 5 members SAIs, the IDI and an expert talk on ESG Audit.

The triennial work plan of CAS for the period 2023-2025 envisages contribution to ongoing and future SDP projects, and development of a Concept Paper on Compliance Audit of Inclusiveness and Equality (with the participation of the INTOSAI Development Initiative). The workplan also includes a collaboration with IDI on the Professional Education for SAI Auditors (PESA) project. After presentation in the Annual Meeting, the draft work plan was circulated for comments and after incorporation of the feedback from member SAIs, has been communicated to PSC for adoption.

The Annual CAS Newsletter 2022 was brought out in May 2022, carrying contributions from SAIs of Azerbaijan, Hungary, India and the Center of Data Analytics and Management of SAI India.

CAS Chair has also participated in the PSC Subcommittee meetings and Mid-term PSC Steering Committee Meeting in June 2022.

### **Internal Control Subcommittee**

The Internal Control Subcommittee continued discussions with the PSC and FIPP concerning the guidance on using internal auditors' work in SAIs' audits (project 2.6), which was one of the main topics at the Subcommittee's working meeting at the end of September 2022. The conclusions and decisions taken as a result of those discussions are also to affect the developments of the guidance on auditing internal controls (project 2.5). Works were continued on the concept of the guidance, taking into account, among other, the Integrated Reporting Framework (promoted in cooperation between EUROSAI and the ECIIA). The technical aspect of the guidance was also developed, namely the code to facilitate editions in different linguistic versions and presentation of the same contents in various formats: as a web document, a Word file and a pdf file.

The ICS continued involvement in cooperation with the Institute of Internal Auditors (The IIA), mainly in the project dedicated to elaborating a paper on the Three Lines Model in the public sector. The Head of the ISC Secretariat continued his membership in the International Professional Practices Framework Oversight Council (IPPF OC) where he represents INTOSAI. In 2022, the Council's works revolved around the reform of the International Professional Practices Framework (IPPF). ICS representatives were also engaged in the update of ISSAI 140 on quality control.



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**Annex 1: Strategic Objectives Review (as of September, 2022)**

**Annex 2: Crosscutting Priorities review (as of September, 2022)**



### 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

## Annex 1

### Strategic Objectives Review (as of September, 2022)

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.	1. Develop and maintain the FIPP encompassing INTOSAI's expertise in standard setting function as a standard setting board for INTOSAI's Framework of Professional Pronouncements and represent the broad views of INTOSAI's members on standards-setting issues.	FIPP fully operational and performing	<p><i>Progress to date:</i></p> <p>Intense dialogue with FIPP leadership to support the Forum's activities <i>Next steps:</i></p> <p>Further clarify and strengthen the role of the FIPP in INTOSAI standard setting and support them to make the recruitment process as efficient as possible is planned for the next selection round.</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment

<p>1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.</p>	<p>2. Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI's standards-setting function.</p>	<p>Governance structure improved</p> <p>Strategic guidance to INTOSAI standard setting provided</p>	<p><i>Progress to date:</i>            Permanent discussion and engagement with relevant actors to ensure the continued operation of INTOSAI standard setting activities.            Regular and structured reporting on discussions about the improvement of INTOSAI standard setting with the PSC Subcommittees            Survey and discussions about the improvement of PSC SC's role            PSC Terms of Reference updated</p> <p><i>Next steps:</i>            Further clarify roles and responsibilities in standard setting through continued discussions between the Goal Chairs, FIPP and project groups.</p>
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Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.</p>	<p>3. Establish adequate technical support function to ensure efficient operation and high quality in drafting of standards and to promote the wide recognition, acceptance and use.</p>	<p>INTOSAI provided with adequate technical support services</p>	<p><i>Progress to date:</i>            TSF operational since the first trimester of 2020, with a manager from SAI Tanzania, and two officers.            Selection process carried out (new officer from SAI Romania)            MoUs signed with both SAIs.            Workload monitored, demands managed and prioritized and adjustments made to the TSF to ensure effectiveness.            Mid-term review carried out and the TSF proof-of-concept exercise extended to 2023.</p> <p><i>Next steps:</i>            Carry out selection process to maintain TSF staff numbers, if needed.</p>

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.	4. Establish and maintain an advisory group, including the current observer in the PSC as well as representatives of users, international audit organizations, and other relevant partners.	New advisory function implemented	<p><i>Progress to date:</i> Conclusion of a new MoU with the IIA bringing on board for the first time all the Goal Chairs. Consultation with IFAC on new INTOSAI strategic plan and comments on IFAC's new strategic plan with a view on enhancing the role of public audit in the organisation. Appointment of a new representative to the Consultative Advisory Group of the IPSASB.</p> <p><i>Next steps:</i> Continue to involve Advisory Group institutions in the development of SDP projects and other standard setting activities, as relevant Launch a discussion within the PSC to consider ways of making the most of the engagement with the advisory group organizations. Update the MoU with the IFAC in December 2022</p>

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.1 Provide strong organizational framework to support INTOSAI's standard setting including a permanent standard setting board (the FIPP), a technical support function and independent advisory function.	6. Further develop the ISSAI website to ensure continue and steady growth in the number of visitors and that it is as accurate and useful as possible.	New ISSAI website launched	<p><i>Progress to date:</i> ISSAI website updated and improved Articles and videos posted at the ISSAI and PSC websites to better inform the community about exposure drafts and how to contribute to the development of new and revised pronouncements. A step-by-step guide on how to download ISA Standards created and posted on issai.org</p> <p><i>Next steps:</i> Develop more content for the platform, especially on the use of ISSAIs and other pronouncements.</p>

<p>1.2 Ensure that the ISSAIs are sufficiently clear, relevant and appropriate to make them the preferred solution for INTOSAI's members. The ISSAIs should be widely recognized by all stakeholders as the authoritative framework for public sector auditing.</p>	<p>2. Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI's standards-setting function.</p>	<p>ISSAIs availability increased</p>	<p><i>Progress to date:</i> Links on ISSAI.org webpage to (non-official) translations Arrangement for translation of pronouncements (to the INTOSAI official languages) approved and in action <i>Next steps:</i> Continue seeking SAIs to form language groups for future translation of new pronouncements.</p>
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Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress Indicator	Action items and other comment
<p>1.2 Ensure that the ISSAIs are sufficiently clear, relevant and appropriate to make them the preferred solution for INTOSAI's members. The ISSAIs should be widely recognized by all stakeholders as the authoritative framework for public sector auditing.</p>	<p>5. Monitor INTOSAI's standard-setting activities to ensure that the overall due process for professional pronouncement is followed and facilitate further development and improvement if necessary.</p>	<p>Due process monitored</p>	<p><i>Progress to date:</i> Implementation of the SDP 2017-2019 monitored. Implementation of the SDP 2020-2022 monitored. Coordination and facilitation of projects with delays and difficulties.  <i>Next steps:</i> Continue to monitor remaining projects under SDP 2017-2019 Continue to monitor remaining projects under SDP 2020-2022</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment

1.3 Promote the ISSAIs as a source for the development of auditor education and certification programs as well as education and training standards.	2. (...) Ensure sufficient coordination between the development of new guidance and any related INTOSAI initiative to support ISSAI implementation and sound professional practices.	Support to IDI provided	<p><i>Progress to date:</i> PSC subcommittees support IDI in development of handbooks and other professional support material as well as educational initiatives. Launch of IDI handbook on Performance Auditing, with support from PAS.</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.3 Promote the ISSAIs as a source for the development of auditor education and certification programs as well as education and training standards.	8. Collaborate closely to develop a competency framework and certification program established under goal 2.	Support provided	<p><i>Progress to date:</i> Participation on the task force on professionalization. Support offered to CBC in the development of competency pronouncements</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
1.4 Work towards and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements (IFPP)	5. Monitor INTOSAI's standard-setting activities to ensure that the overall due process for professional pronouncement is followed and facilitate further development and improvement if necessary.	<p>Projects under the responsibility of the PSC in the 2017-2019 SDP completed</p> <p>Projects under the responsibility of the PSC in the 2020-2022 SDP completed</p>	<p><i>Progress to date:</i> GUID 4900, ISSAI 2000, ISSAI 200, GUID2900 approved Project 2.6 project proposal to be submitted to FIPP Component 1 of the SDP 2020-2022 finalized Component 2 of the SDP 2020-2022 Revision of ISSAI 140 – Quality management for SAls project proposal approved by the FIPP</p> <p><i>Next steps:</i> Continue following and monitoring projects currently in due process</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment

<p>1.4 Work towards and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements (IFPP)</p>	<p>9. Collaborate closely on initiatives taken under goal 3 to promote knowledge sharing and develop expertise that can be leverage in the development of INTOSAI's professional pronouncements.</p>	<p>Support to the KSC provided</p>	<p><i>Progress to date:</i> Relevant PSC subcommittees participation in projects under the responsibility of the KSC, in advisory or reviewer roles, according to their specialisation.</p>
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Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>1.5 Monitor the implementation and adoption of standards and feed any problems or issues back into the standard-setting process to ensure that the standards are as useful and relevant as possible.</p>	<p>10. Collaborate closely with IDI, other INTOSAI bodies, other international standard setter and partners who share the overall goal of promoting strong, independent and multidisciplinary SAIs and encourage good governance.</p>	<p>Collaboration with INTOSAI bodies and other partners broadened</p>	<p><i>Progress to date:</i> PSC Subcommittees work in IDI initiatives Comments on IFAC's strategic plan <i>Next steps:</i> Continue support to IDI's programmes Continue participation with IFAC to enhance the public sector perspective in their work.</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment

<p>1.5 Monitor the implementation and adoption of standards and feed any problems or issues back into the standard-setting process to ensure that the standards are as useful and relevant as possible.</p>	<p>7. Implement a monitoring system to obtain feedback from SAs on their implementation of the ISSAs and their practical experience using the ISSAs in audits or as basis for national standards and to feed this information back into the standard-setting process.</p>	<p>Standard setting process takes into consideration feedback received from ISSAI implementation</p> <p>Network of liaison officers for INTOSAI standards operational</p>	<p><i>Progress to date:</i></p> <p>The network of liaison officers for INTOSAI standards up and running</p> <p>Comments and suggestions on the questions for the Global Stocktake survey and internal scan of the TFSP</p> <p><i>Next steps:</i></p> <p>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.</p> <p>Engage with IDI and other INTOSAI bodies in the application and analysis of results of the global stocktake survey</p> <p>Continue exploring with IDI ways in which their programmes can support the PSC in collecting the information needed on ISSAI implementation</p> <p>Explore other possible sources of information on ISSAI implementation</p> <p>Continue discussions between the PSC, subcommittees, IDI and others about ISSAI compliance</p>
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## Annex 2

### Crosscutting Priorities review (as of September, 2022)

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><b>Crosscutting Priority 1:</b> Advocating for and supporting the independence of SAIs.</p>	<p>SDP 2017-2019 implemented SDP 2020-2022 implemented</p>	<p><i>Ongoing activities:</i> Implement the SDP 2017-2019 aiming at providing and maintaining professional standards for the SAIs (SP 2017-2022) Implement the SDP 2020-2022 aiming at providing and maintaining professional standards for the SAIs</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><b>Crosscutting Priority 2:</b> 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> Consideration on the need to revise the pronouncement on auditing sustainable development is on hold</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment



<p><b><u>Crosscutting Priority 3:</u></b> 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> Joint work to maintain the governance of FIPP, including the maintenance and active participation of membership Coordinated efforts during the implementation of the SDP Joint discussions with the Goal Chairs to improve INTOSAI standard setting</p>
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Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><b><u>Crosscutting Priority 4:</u></b> 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> Strengthening the partnership with IFAC, IIA and World Bank (PSC Advisory partners)</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment

<p><b>Crosscutting Priority 5:</b> Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI.</p>	<p>SDP implemented Support in standard setting activities provided</p>	<p><i>On-going activities:</i> Implementing the SDPs to provide high quality professional pronouncements for the SAIs</p>
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