

Dear colleagues,

Thank you for your kind communication. We hope this email finds you well and healthy.

As members of the WGVBS we would like to share our views on the analysis developed by the PSC and TSF regarding the key issues resulted from the initial analysis of Component 1 of the SDP:

- The framework could consider to support references to pronouncements of a lower level. This will help the users to work and understand better the complex world of IFPP.
- The extension of the documents in some cases are extensive, difficulting it's use and understanding due to the wide range of information given and repetition of concepts and premises. In this light, the PSC could revise the documents and consider its division in smaller guidance documents.
- The distinction between the principles of INTOSAI-P and ISSAI documents as organizational and audit principles should be maintained. The organizational principles help to create the adequate environment to establish audit principles.
- The accessibility to the content of ISSAIs and Guides could be improved, by providing the content of it was by a single online searchable resource.

Thank you for considering and include our comments in the response that WGVBS will provide to PSC.