

TEMPLATE WITH CENTRALIZED COMMENTS ON IFPP FRAMEWORK – May 12. 2022 - OLACEFS

1	Setting the bar at the adequate level for requirements		Discussion
	TODAY	FUTURE	<p><u>Challenges</u> concerning aspirational framework:</p> <ul style="list-style-type: none"> – Comparing with SAIs in the same region – SAIs need to know where they are in relation to the standards and compare with others – Auditors always want more details – The results of the survey tell us that, there is no doubt that the auditors are sure that the INTOSAI standards have the objective of guaranteeing quality. The truth is that by nature auditors will always expect more detail on how to – Auditor always expect more details and clear steps - training would be helpful – INTOSAI pronouncements are clear - help give quality to audits – The standards are there to give quality – Need for clarification about the application of the ISAs – Basic or complex the guides are so that they are useful for everyone. In my opinion, they are clear to everyone, even at basic or minimum levels. – I agree with my colleagues. GUIDs have been useful. Right now, during the pandemic, it is important to have other standards that can be implemented, such as in public acquisitions and in moments of risk and emergency, as a model for all the countries and as a reference. – An auditor would have never considered before a pandemic scenario as part of the control risks <p><u>Solutions/ Way forward</u></p> <ul style="list-style-type: none"> – First know that level the SAI is - then see how to improve – Find out what gaps the SAI has to reach the adequate INTOSAI level – What is lacking in INTOSAI is a mapping exercise to see where we are - gap analysis – INTOSAI should have minimum standards and then build capacity
	<p>The IFPP sets the general basic requirements for government auditing.</p> <p>High level of compliance (in theory) shows that the bar is at common practice level.</p> <p>SAI have different maturity levels.</p> <p>Need to consider the smaller capacity of SAIs in challenging contexts, Leave no one behind.</p>	<p>Aspirational framework</p> <p>Sets the bar at a sufficient high level to lead to high quality audit.</p> <p>Bridge the gap</p> <p>No need for separate standards, but need for additional assistance to some SAIs.</p>	

			<ul style="list-style-type: none"> – Training and tools to help reach higher level – Forums should be held in which we can share the on the application of the ISSAIS in each country – Necessary to implement a communication or training strategy so that each supreme control office can understand the value and usefulness of the INTOSAI standards. – Develop methodology to see how the implementation is going – Need of quality assurance process to see how ISSAIs improve the quality of audits
2	Improving user experience when accessing and applying the standards		Comments
	Today's way of doing things	Tomorrow's way of doing things	Challenges concerning today's way of doing things:
	<p>In practice, most audits combine different audit objectives in a single audit engagement.</p> <p>Presentation hampers understanding of which requirements to apply: separate documents, different names.</p> <p>Unnecessary repetition and same requirements/concepts being presented with different wording.</p> <p>Difficulty in searching within documents.</p>	<p>Accessible Modern Dynamic Useful</p> <p>Auditors able to easy identify which requirements to apply based on their needs and practices for each engagement.</p>	<ul style="list-style-type: none"> – Difficult on accessing pronouncements – Auditor cannot always find what they need – Many auditors do not know how to access – Not everybody knows how to access standards – Problem with combining two audit objectives – Which standard to apply in a combined audit – We have the same problem in SAIs: applicability – Difficulty in determine what type of audit is when combining different objectives – Problem in applying the standards – There is a lot of duplication – There is duplication on ISSAs – It is necessary to consolidate and standardize some ISSAIs. In the case of performance audits we have the 300, 3000, 3200 among other guides; however, they tell us essentially the same thing. The weakness and risk is that in some cases they use different terms to refer to the same thing. We must reduce or eliminate those risks to facilitate the understanding and use
	Signals rising up	Thing that retain value	
	Complex challenges require use of variety of approaches –	Integrity of the IFPP	

	<p>not all fitting in one neat conceptual box.</p> <p>Flexibility and clarity when choosing an audit approach is needed.</p> <p>Auditors and SAIs more familiar with technological solutions: intuitive and designed around user experience – fast –tracked by the pandemic.</p> <p>Technological advancements allow digitalization and web based solutions – more flexibility, searchability and user-friendly access and application.</p>	<p>Specifies of different audit objectives.</p> <p>Full set of requirements at the appropriate level.</p> <p>Feature to download/print material on the platform</p>	<ul style="list-style-type: none"> – There is a need to consolidate and update the standards – The distinctions and separation in the framework are important – Translations are important, so they don't limit the reach of the standards – Some standards are hard to understand and do not simplify the work of auditors – Sometimes the law or limited mandate prevent you from following all requirements – Government auditors need to comply with national regulations <p><u>Possible solutions for tomorrow's way of doing things:</u></p> <ul style="list-style-type: none"> – Auditors need to know how to access or even to know the standards exist – no SAI can meet every requirement in the standards – SAIs can meet the general principles in ISSAI 100 – Training help to know the framework and the standards – Need for information/training on how to access pronouncements – Support from high level management on the importance of the standards – Need for standards that give room for combined audits – No need of a specific ISSAI to combine audits – A guidance on combined audit would help – Indeed, SAI Nicaragua also carries out combined Audits, that is, Financial and Compliance Audits on X matters, it will be of great help to have a standard that establishes this type of work. – Duplication can be confusing – Not having 3 standards that are basically the same – Differentiate between what is different – Include line of inquiry on compliance in performance audits
3	Providing relevant and up-to-date guidance		Comments

	Today's way of doing things	Tomorrows way of doing things	Challenges concerning today's way of doing things:
	<p>No clear vision for the scope and overall purpose of the IFPP: the framework came after most of the documents that compose it.</p> <p>In practice GUIDs are defined by exclusion: not INTOSAI-Ps, not ISSAIs, then GUIDs.</p> <p>No agreement on the pros and cons of the different types of documents that are currently part of the category.</p> <p>Lengthy and complex development period (following due process).</p>	<p>Long-term vision and purpose for the IFPP: basis for a clear definition of the content of the framework.</p> <p>Clearly separate what is mandatory (to be placed in the ISSAIs) and what is support (to be placed in the GUIDs)</p> <p>Alternative placement of updated guidance type documents under the INOTISAI brand (but outside the IFPP) respecting quality process.</p>	<p><u>Challenges concerning today's way of doing things:</u></p> <ul style="list-style-type: none"> – SAI Nicaragua: We are applying our government standards since 2018. Sometimes, auditors go to the guides to have more elements – Guidance specially on new audits being implemented in institutions is very important – There is valuable information in the guidelines that could be incorporated as part of the standard – SAI Peru: In addition, INTOSAI guidance is useful. We use it as a baseline for our own guidance, not to start from scratch. – GUIDs are not mandatory, but can be made mandatory in internal manuals – We recently adopted GUID 3920, so now we have it as a mandatory standard in our own framework. – SAI Peru: Specially, in Peru, our mandate from a compliance perspective is very strong (95%). We have that tradition, to follow what is mandatory. It will be helpful from what other countries are doing. For example, SAI Brazil, NAO and SAI UK. – There are some GUIDs that are outdated – Another relevant thing is that we have outdated GUIDs – Countries have their own national laws – Implementing the standards is a process – More guidance on procurement in emergency situations – Make distinction on what is mandatory and not
	Signal rising up	Things that retain value	
	<p>No logical behind topics covered.</p> <p>Some documents are clearly out-dated and do not conform with the definition of the category (reputational risk to the IFPP).</p> <p>Audit practice around many subject-matter topics can evolve fast and the collective built body of knowledge</p>	<p>INTOSAI continues to provide quality, trustworthy, relevant, useful and updated guidance to the benefit of the government auditing community.</p>	<p><u>Possible solutions for tomorrow's way of doing things:</u></p> <ul style="list-style-type: none"> – SAI Belize: Guidance provided useful information for auditors and SAI. – SAI Peru: Guidelines are important for audits that are new, such as performance audits, since they are not mandatory, they represent a risk. – Collaborative space/tool would be very useful

	<p>(experience) regarding them grows even faster.</p> <p>No clarity if „mandatory” guidance is actually guidance or requirement.</p>		<ul style="list-style-type: none"> – Countries could learn with other how to apply the standards – GUID are important to help understand the standards – Guidance help staff understand why and how to apply standards – Guidance is used in training – GUIDs need to be updated and which ones should be mandatory – Need for new GUIDs on emerging issues like data, COVID – GUIDs should be developed in a quicker way – There is valuable information in the guidelines that could be incorporated as part of the standard
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