

TEMPLATE WITH CENTRALIZED COMMENTS ON IFPP FRAMEWORK – May 17, 2022 - ICS

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"> – Much problems with the level of quality of PA – Quality issues: SAI thrive to do better audits, especially performance audit – The most frequent problem is increasing quality of performance audit – More problems with guidance than standards (in quality issues) – Big SAIs don't need INTOSAI standards – they develop their own – We make standards only for us – Aim to prove that an SAI is at the international level – Difficult to come with all standards and that does not meet basic requirements – INTOSAI has a crucial role in providing standards for smaller countries – We tend to forget the countries that have large problems – Maturity level of SAI is a concern – not make the standards too sophisticated – Boring materials – Leaving people behind is never a good idea! – Include SAIs which are not members of INTOSAI – French speaking SAI support independent SAI – some SAI are not Lima declaration compliant <p><u>Solutions/ Way forward</u></p> <ul style="list-style-type: none"> – Support the quality level – Clear distinction between guidance and standards would be helpful – We have to be inclusive with small SAIs – We have to be inclusive with the requirements – Less sophisticated standards
	<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"> – Need to hear out the less developed SAIs – if the level is too high, they are no useful – Encouraging representatives of SAIs to openly report their needs and difficulties – Talk to every SAIs- even if they aren't independent – Capacity building work to apply the standards – Need for basic audit material to train auditor that come from – „Audit for dummies” kind of material for new auditors – Pedagogical material is needed
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"> – IFPP framework is more a library than a framework – The framework is rather a library with different levels of usefulness – Lots of repetition on usefulness – Big problem: lot of repetition – Somethings written in many different ways – Too much material not very well organized – Difficult to users to go through all the material in the IFPP – Far reaching simplification of the structure – SAIs have broad organizations around the world – Other organizations have more robust framework with coherent content – INTOSAI specificity should be reflected in a good set of standards – We have our specificities, different from IFAC – Language: not simplistic but easy to understand and apply world-wide – The text should be easy and quick to understand 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"> – Nowadays to understand the documents you need to understand the INTOSAI first – We need INTOSAI language translation – Linking different themes and documents is difficult – Wikipedia model an option to present large content to users – IT tools are important, but are only 20% – Current practice (ISSAI 100 + subject matter) – documents are develop following this logic <p><u>Possible solutions for tomorrow’s way of doing things:</u></p> <ul style="list-style-type: none"> – Usefulness and simplicity should be taken into consideration – IFPP should be turned in to a real framework: consistency and clarity – Simplification of the structure – The effort is to simplify the framework – Aim should be to have a top-level framework for public audit – Because SAIs are so different around the world we need to find a simpler language – Documents should be easy to understand at the first reading – Translation is crucial – Translation is always an issue – Need to simplify and update the documents – Need for refreshment – The way we organize documents and the way we access are a bit old fashioned – Digital era: PDF files are not the modern way to present – Content management – not management – Not sure a tool like Wikipedia would be the best – Easy application of the content to every work through IT tools – 80% of effort will depend on the organization of work
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			<ul style="list-style-type: none"> – New practice needed: ISSAI 100 and only the specificities in the other documents – Be mindful for jurisdictional aspects
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>	<ul style="list-style-type: none"> – We have to be clear in the community what is a guidance – There's a need for clearness – Confusion should be avoided – Vocabulary should be respected – When writing GUIDs vocabulary – avoid words that indicate mandatoriness – Vocabulary is not clear in guidance – Issue on the vocabulary is it useful to use May? – „Must” and „may” in GUIDs – It should not be so long, but the issue needs to be described – Complete but concise – difficult to write a GUID – Repetitive GUIDs – To whom the guidance is intended – Difficulties in the development process for SAIs – There is an issue about length of the guidance – Simple answer is difficult – Definition important for drafters – Advice or order – Auditors can look for binding statements in the guidance (example IT guidance) – Standards are only for the tree types
	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</p>	<p>INTOSAI continues to provide quality, trustworthy, relevant, useful and updated guidance to the benefit of the government auditing community.</p>	

<p>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 (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"> – Good guidance can be applied to areas in which we have clarity in standards – Flexible yet guiding – Not easy to find connection between ISSAI level and guidance – Standards are practical tools – How to make guidance flow in natural way from standards? – Guidance is a broad layer of content – on the frontier of standards and manuals – Guidance is abroad layer of documents which go from standards aspiration to handbooks or manuals – Guidance can be understood as an extension from standards – Guidance replacing a standard – not necessarily a good thing – Guidance should have its owns structure – Guidance outside the framework is seen as not valuable – How you can use it when auditing? – How to review and analyses? How to use it in audit? – How you can analyze this domain; how to use it in audit <p><u>Possible solutions for tomorrow’s way of doing things:</u></p> <ul style="list-style-type: none"> – Respect vocabulary – Mechanical substitution: should for may – Important is that the users understand the language in the GUIDs – Be able to have different versions (evolution) – not loos historical perspective – useful for different SAIs – About how the different pronouncements relate to each other – IT Guide is a very good example – how to perform an IT audit with performance or compliance – Good guidance to areas where there are already clear standards
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