# TEMPLATE WITH CENTRALIZED COMMENTS ON IFPP FRAMEWORK – May 5th 2022

| 1 | Setting the bar at the adequate level for requirements | | Discussion |
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| | **TODAY** | **FUTURE** | **Challenges** concerning aspirational framework: |
| | The IFPP sets the general basic requirements for government auditing.<br><br>High level of compliance (in theory) shows that the bar is at common practice level.<br><br>SAI have different maturity levels.<br><br>Need to consider the smaller capacity of SAIs in challenging contexts,<br>Leave no one behind. | **Aspirational framework**<br><br>Sets the bar at a sufficient high level to lead to high quality audit.<br><br><br>**Bridge the gap**<br><br>No need for separate standards, but need for additional assistance to some SAIs. | – Important to set the bar high – to strive to be better<br>– Which will be a reasonable level?<br>– Requirements at the right level and depending on the maturity level. SAIs would need assistance<br>– it is not about raising the bar. It might be in the right level and investment must be made in other parts of INTOSAI system<br>– IFPP requirements should be achievable for most SAIs<br><br>– SAI can choose to be partial or full compliance with IFPP<br>– Some SAIs would need additional guidance and capacity building<br>– Definition of ISSAI implementation must be more clearly defined<br>– What is it to be ISSAI compliant for an SAI?<br>– Do we want SAIs to be ISSAI compliant or it is sufficient to have audits ISSAI compliant?<br>– Can a SAI measure its level of compliance with the ISSAIs?<br><br>**Solutions/ Way forward**<br><br>– Setting a general minimum level, while providing more guidance or materials for further development.<br><br>– Monitor the status of implementation of IFPP by SAIs.<br>– Assistance is necessary. For SAIs in challenging conditions – IDI and regional organizations are there to help.<br>– Develop better tools to make it easier to evaluate the level of compliance with the ISSAIs.<br><br>Development recommendations for governments to give a minimum level of independence for the SAIs.<br><br>Address the issues of how to achieve, not what to achieve. |
| 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: |

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| In practice, most audits combine different audit objectives in a single audit engagement.

Presentation hampers understanding of which requirements to apply: separate documents, different names.

Unnecessary repetition and same requirements/concepts being presented with different wording.

Difficulty in searching within documents. | Accessible
Modern
Dynamic
Useful

Auditors able to easy identify which requirements to apply based on their needs and practices for each engagement. | – Reading all the series is too much material because of repetition, redundancy and inconsistence across the series
– Repetition in the hundred series
– When you first start out is massive but when you get to know the structure is easy
– Need to consider different SAIs context:
– For small SAIs sometimes is difficult to get the overall structure
– Many different contexts worldwide-difficult to find one solution
– Different situations in the way SAIs work
– Need to improve the website because the way that pronouncements are structured is not useful
– Financial audit – problem not being able to access ISAs directly at issiai.org
– Translate the pronouncement into the field works
– National experience views three types mostly are the same

– Audit offices are organized around audit types

– Because of combined approaches used, what do you think about the suggestion that IFPP could perhaps work by recommending potentially related materials?
– Combine all the document risk the understanding
– Integrate audit requirements |
| **Signals rising up** | **Thing that retain value** | – Separating was very helpful developing standards |
| Complex challenges require use of variety of approaches – not all fitting in one neat conceptual box.

Flexibility and clarity when choosing an audit approach is needed.

Auditors and SAIs more familiar with technological solutions: intuitive and designed around user experience – fast –tracked by the pandemic.

Technological advancements allow digitalization and web | Integrity of the IFPP

Specifies of different audit objectives.

Full set of requirements at the appropriate level.

Feature to download/print material on the platform | – Auditors used to three audit types at national level
– Another issue is the content of the ISSAIs – should we have three types of audits?
– Most auditors are used to work with different audit standards
– Auditors are facing difficulties to apply ISSAIs
– Auditors need to come up with own practical sets of standards

Possible **solutions** for tomorrow's way of doing things:

– Repetition hampers use – level 100 need urgent revision.

– Basic rules for auditing (general).

– When SAIs have separate manuals – no difficulty with redundancy.

– Standards which might be more practical for small SAIs.

– Seek solutions that works for everybody. |

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| based solutions – more flexibility, searchability and user-friendly access and application. | | | − Direct access for the ISAs because the link to IFAC document at issai.org is useful to auditors. <br>− Complex audits (compliance, performance, financial) integrate in one document, avoid duplication and fill gaps. <br>− Compliance and performance simultaneously. <br>− One single document to CA and PA. |

| 3 | **Providing relevant and up-to-date guidance** | | **Comments** |
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| | **Today's way of doing things** | **Tomorrows way of doing things** | <u>Challenges</u> concerning today's way of doing things: <br><br>− Not a good idea to remove guidance from IFPP |
| | No clear vision for the scope and overall purpose of the IFPP: the framework came after most of the documents that compose it. <br><br>In practice GUDIs are defined by exclusion: not INTOSAI-Ps, not ISSAIs, then GUIDs. <br><br>No agreement on the pros and cons of the different types of documents that are currently part of the category. <br><br>Lengthy and complex development period (following due process). | Long-term vision and purpose for the IFPP: basis for a clear definition of the content of the framework. <br><br>Clearly separate what is mandatory (to be placed in the ISSAIs) and what is support (to be placed in the GUIDs) <br><br>Alternative placement of updated guidance type documents under the INOTISAI brand (but outside the IFPP) respecting quality process. | − In the guidance we have more room to make improvements <br>− Why the guide is so different of the rest of the pronouncements? <br>− It is necessary to link guidance to standard in a clear way <br>− Very complex and difficult to understand the framework <br>− Lengthy and complex process in providing guidance <br>− Subject matter specific guide is the less useful part of IFPP. <br>− Subject matter guidance is useful and not mandatory by nature <br><br>− Not clear what it means to be IFPP compliant <br>− Definition of IFPP compliance – I not clear to all SAIs <br>− Not clear what is the role of the guidance and if they are mandatory or not <br>− The name guidance suggests is not mandatory or required. Mandatory guidance does not exist by concept. <br>− Mandatory guidance should be in the standards and voluntary out of the standards <br><br>Possible **solutions** for tomorrow's way of doing things: <br><br>− Develop guidance in topics that have more demand <br><br>− Cooperation between different instances to develop guidance |
| | **Signal rising up** | **Things that retain value** | |
| | No logical behind topics covered. | INTOSAI continues to provide quality, trustworthy, relevant, | − Map guidance needs <br><br>− Organize better – map demand, high demand emphasized |

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| Some documents are clearly out-dated and do not conform with the definition of the category (reputational risk to the IFPP).<br><br>Audit practice around many subject-matter topics can evolve fast and the collective built body of knowledge (experience) regarding them grows even faster.<br><br>No clarity if „mandatory" guidance is actually guidance or requirement. | useful and updated guidance to the benefit of the government auditing community. | − Link guidance to standards<br><br>− Make it clear that it is support for the standards<br><br>− Find a more flexible and effective way for providing guidance<br><br>− Application material (explanations) is part of the ISSAIs that explains how to apply requirements<br><br>− Subject matter guidance can be produced outside the framework<br><br>− GUIDs covering several audit types<br><br>− Voluntary guidance could be taken out of the due process<br><br>− SAIs themselves can provide more practical guidance<br><br>  INTOSAI guidance useful to produce own national guidance |