

PSC

Reporting Dashboards

Goal 1 Strategic Objectives

Cross Cutting Priorities

May 2018



PSC Progress Report 2018/1

Strategic Objectives mid-year review (as at May 14th, 2018)

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

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>Long-term development goals defined</p>	<p><i>Progress to date:</i> Concept paper on Strengthening INTOSAI Standard Setting Strategy for discussion with PSC-SC.</p> <p><i>Key next steps:</i> Evaluate how to implement elements of the strategy.</p>
<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>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.</p>	<p>FIPP operational</p>	<p><i>Progress to date:</i> Continued maintenance of FIPP membership Revise FIPP ToR</p> <p><i>Key next steps:</i> Select new FIPP Chair (define requirements and conduct process)</p> <p><i>Key Risks:</i> Profile of FIPP members can imply little availability of time to dedicate to FIPP tasks. <u>Mitigating actions:</u> more accurate definition of member profile and their expected responsibilities; adapt current letter of commitment clearly specifying the amount of work that will be required from the new members.</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><i>Progress to date:</i> Strengthen PSC-SC's role in the governance of FIPP (for discussion at the PSC-SC meeting) Revision of FIPP Terms of Reference (for approval at the PSC-SC meeting) Contribute to FIPP's discussion on its working procedures</p> <p><i>Next steps:</i> Follow up on publication of all FIPP documents on PSC website Implement recommendations eventually issued by the PSC-SC</p> <p><i>Key Risks:</i> Resistance from INTOSAI actors with regards to new structure and work procedures. <u>Mitigating actions:</u> Communicate the expected benefits that the changes to the INTOSAI standard setting process will bring to the organisation and its members; Communicate the opportunities available for the participation of different actors in the process.</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>1.1 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> Proposal for implementation of a Proof of Concept for TSF (to be discussed at the PSC-SC meeting)</p> <p><i>Next steps:</i> Define professional profile of TSF staff Define model and obligations of TSF host SAI</p> <p><i>Key Risks:</i> Not establishing the TSF. <u>Mitigation action:</u> definition of a viable model for the TSF (staff, financing, roles); clear decision from the Governing Board for the TSF implementation.</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></p> <p>Redraft of MoUs with observers (IFAC and IIA) Select organisations and send invitations for Advisory Body</p> <p><i>Next steps:</i></p> <p>Sign MoUs Follow up on Advisory Body invitations</p> <p><i>Key Risks:</i></p> <p>Not forming a group of consultative bodies. <u>Mitigating action:</u> Invite a significant group of relevant organizations.</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.	ISSAI website improved	<p><i>Progress to date:</i></p> <p>Create a page for FIPP in the PSC webpage Promote the website in the INTOSAI community</p> <p><i>Next steps:</i></p> <p>Present information on the new IFPP to be fully implemented by 2019 Change the website to adapt to the new framework</p> <p><i>Key Risk:</i></p> <p>PSC and ISSAI websites are focused more on users that are already involved in INTOSAI work and not on the needs of the general SAI auditors. <u>Mitigation action:</u> further develop the websites making useful information for the everyday work of auditors more accessible.</p>

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>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> Include in the ISSAI.org webpage links to (non-official) translations</p> <p><i>Next steps:</i> Liaise with regions to encourage new translations Define a protocol for improving quality of translations</p> <p><i>Key risks:</i> Good translations of the ISSAIs are not available in many languages. <u>Mitigating actions:</u> guarantee that good translations for the ISSAIs are available in the 5 official INTOSAI languages; encourage and make available the translation of the ISSAIs into other languages.</p>
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 SDP 2017-2019 revised SDP 2020-2022 approved</p>	<p><i>Progress to date:</i> Revise SDP 2017-2019 Discuss with FIPP the process for development of SDP 2020-2022</p> <p><i>Next steps:</i> Follow the preparation and exposure of the draft of the 2020-2022 SDP Request suggestions to SAIs, INTOSAI bodies and external stakeholders concerning the SDP 2020-2022 / Analyze comments received PSC-SC/GB/INCOSAI approves SDP for 2020-2022</p>

			<p><i>Key Risks:</i></p> <p>The SDP does not reflect priority needs of the SAI community. <u>Mitigating action:</u> Guarantee ample consultation and participation in the development of future SDPs.</p> <p>Excessively long development periods for new and revised standards. <u>Mitigating actions:</u> monitor the development of individual projects to make sure they are following the agreed timetable; Ratify interpretation that the effective date of pronouncements are after the Governing Board has referred them to the Congress for final endorsement.</p> <p>Undue interference on the technical work of FIPP. <u>Mitigating actions:</u> work to guarantee the independence of the FIPP.</p> <p>Pronouncements of low quality are approved. <u>Mitigating action:</u> Make sure due process is followed by all parties involved.</p> <p>Limited knowledge about the content, scope, purpose and importance of the ISSAI in the SAI community. <u>Mitigating actions:</u> conduct awareness raising and capacity building activities in regions/SAs; design and implement a communication strategy to disseminate information about the ISSAIs.</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
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 CBC provided	<p><i>Key risks:</i></p> <p>SAIs and INTOSAI bodies do not use the ISSAIs as basis for auditor education and certification programmes. <u>Mitigating action:</u> design and implement a communication strategy to disseminate information about the ISSAIs</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 to CBC provided	<p><i>Progress to date:</i></p> <p>Participation by the PSC Chair and the PAS on the task force on INTOSAI auditor professionalization</p> <p><i>Next steps:</i></p> <p>Continue support to the task force on INTOSAI auditor professionalization</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.	Projects under the responsibility of the PSC in the 2017-2019 SDP completed	<p><i>Progress to date: see status report of SDP projects</i></p> <p><i>Next steps: see status report of SDP projects</i></p> <p><i>Key Risks:</i> Maintenance of pronouncements are not carried out as planned. <u>Mitigating action:</u> Monitor maintenance frequency of all pronouncements and include in the SDP.</p> <p>SDP is not fully implemented. <u>Mitigating action:</u> Monitor the development of individual projects to make sure they are following the agreed timetable.</p> <p>Lack of understanding of the differences between a standard and a guidance. <u>Mitigating actions:</u> Disseminate the new classification principles for INTOSAI professional pronouncements; Develop drafting conventions for new standards and guidance.</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)	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.	Support to the KSC provided	<p><i>Progress to date:</i> Contact PSC Subcommittees to see the possibility of their participation in projects under the responsibility of the KSC</p> <p><i>Next steps:</i> Comment on project proposals under the responsibility of the KSC</p> <p><i>Key Risks:</i> PSC Subcommittees do not have enough resources to fully engage on all SDP projects that foresee their participation. <u>Mitigating action:</u> Instead of being full members of project groups, in some cases, PSC subcommittees can have a consultative or advisory role.</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>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 the 3i Programme according to the ToR signed</p> <p><i>Next steps:</i> Continue support to IDI’s programmes.</p> <p><i>Key Risks:</i> Lack of coordinated initiatives between the PSC, the IDI, the CBC and Regional Organizations aiming at supporting and monitoring the implementation of ISSAIs. <u>Mitigating action:</u> design and propose coordinated initiatives.</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 SAIs on their implementation of the ISSAIs and their practical experience using the ISSAIs 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><i>Progress to date:</i></p> <p>Discuss how to strengthen INTOSAI Standard Setting strategy to include elements that encourages needs-based standards and foresee obtaining feedback from users (concept paper for PSC-SC)</p> <p><i>Next steps:</i></p> <p>Implement elements of the strengthened INTOSAI standard setting strategy.</p> <p><i>Key risks:</i></p> <p>Lack of common understanding of what is to be in compliance with the ISSAIs. <u>Mitigating actions:</u> discuss and enhance this concept to seek a clear understanding.</p> <p>SAIs do not offer feedback regarding ISSAI implementation. <u>Mitigating action:</u> Encourage the application of diagnostic tools such as iCAT and SAI PMF and the sharing of the results</p> <p>Lack of systematic monitoring process regarding ISSAI implementation - current data is not reliable. <u>Mitigating action:</u> Design and implement process</p> <p>The standard setting process does not take into consideration feedback from the SAIs about the implementation of ISSAIs. <u>Mitigating action:</u> create a feedback loop.</p> <p>SAIs do not have the necessary capacity to implement the ISSAIs. <u>Mitigating action:</u> support the development of capacity in SAIs (trainings, external support, monitoring).</p> <p>Lack of knowledge by SAIs about their needs and demands that might be addressed by ISSAIs. <u>Mitigating action:</u> encourage SAIs to apply diagnostic tools such as SAI PMF.</p>

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	Initiatives / projects behind schedule
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PSC Progress Report 2018/1

Crosscutting Priorities mid-year review (as at May 14th, 2018)

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><u>Crosscutting Priority 1:</u> Advocating for and supporting the independence of SAIs.</p>	<p>SDP 2017-2019 implemented SDP 2020-2022 prepared</p>	<p><i>On going activities:</i></p> <p>Carry out a thorough revision of the ISSAI Framework aiming at providing and maintaining professional standards for the SAIs (SP 2017-2022)</p> <p>Prepare and implement the SDP aiming at providing and maintaining professional standards for the SAIs (SP 2017-2022)</p> <p>Updating the ISSAI 10 - Mexico Declaration on SAI Independence (SDP Project 1.1)</p> <p>Key risks:</p> <p>The SDP does not reflect priority needs of the SAI community. <u>Mitigating action:</u> Guarantee ample consultation and participation in the development of future SDPs</p> <p>SDP is not fully implemented. <u>Mitigating action:</u> Monitor the development of individual projects to make sure they are following the agreed timetable.</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><u>Crosscutting Priority 2:</u> 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>On-going activities:</i></p> <p>Supporting the preparation of the Reporting framework (assessment matrix) for Approach 3 (ICS)</p> <p>Synthesize work of AFROSAI-E, EUROSAI, SAI Hungary and others into a toolkit for collecting audit results (ICS).</p> <p>Contribute to ensure the quality of the analysis and reporting of joint IDI/UNDESA document on lessons learned and audit findings from cooperative audits facilitated by the IDI</p> <p>Participating in SDP project 3.1 (priority 3 – beyond 2019)</p> <p><i>Key Risks:</i></p> <p>PSC subcommittees are not able to effectively integrate SDGs-related projects into their work plans. <u>Mitigating action:</u> clearly communicate objectives and the expected contribution to subcommittee members and other INTOSAI bodies involved.</p>

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><u>Crosscutting Priority 3:</u> 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></p> <p>Joint work to maintain the governance of FIPP, including the maintenance of membership</p> <p>Coordinated efforts during the preparation, revision and implementation of the SDP</p> <p>Participation in the Goal Chairs Collaboration initiative, including a presentation of a joint statement on different themes to the GB</p> <p>FAAS is developing a new website to facilitate the sharing of financial audit and financial accounting related information with the INTOSAI community.</p> <p><i>Key Risks:</i></p> <p>Difficulties in harmonizing different priorities and work plans. <u>Mitigating action:</u> good coordination and ample dialogue during the preparation of the SDP.</p> <p>Difficulties in guaranteeing effective participation of working groups and Subcommittees in joint projects (as indicated in the SDP). <u>Mitigation actions:</u> assure adequate communication between the goal chair and their subcommittees and working groups; encourage good communication and planning within subcommittees and working groups.</p> <p>Joint actions do not address ISSAI implementation as means to enhance SAI performance and effectiveness. <u>Mitigating action:</u> include implementation issues in the Goal Chair Collaboration agenda.</p>

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<p>Crosscutting Priority 4: 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></p> <p>Strengthening the partnership with IFAC, IIA and World Bank (PSC Advisory partners)</p> <p>Broadening the participation of external stakeholders (advisory partners and consultative bodies) in the INTOSAI standard setting</p> <p>Following up the work of standard setting organizations through the participation of INTOSAI representatives in their boards and councils</p> <p>Participating in the SCEI deliberations</p> <p><i>Key Risks:</i></p> <p>Excessively long development periods for new and revised standards. <u>Mitigating actions:</u> Monitor the development of individual projects to make sure they are following the agreed timetable; Obtain GB agreement on the interpretation that the effective date of pronouncements are after the Governing Board has referred them to the Congress for final endorsement.</p> <p>New advisory function do not bring the intended improvements to the standard setting process. <u>Mitigating action:</u> formalize commitments and actively communicate with partners to ensure high level of engagement.</p>
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p>Crosscutting Priority 5: Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI.</p>	<p>SDP implemented</p> <p>Support in standard setting activities provided</p>	<p><i>On-going activities:</i></p> <p>Implementing the SDP, to provide high quality professional pronouncements for the SAIs</p> <p>Signing MoU with IDI to participate in the 3i Program</p> <p>Strengthening the participation of the Regional Organizations in the PSC Steering Committee</p> <p><i>Key risks:</i></p> <p>Regional Organizations and PSC have different priorities regarding professional standards. <u>Mitigating action:</u> PSC includes ISSAI implementation in its work plan.</p>