

TEMPLATE WITH CENTRALIZED COMMENTS ON IFPP FRAMEWORK – May 2nd 2022

1	Setting the bar at the adequate level for requirements		Discussion
	TODAY	FUTURE	
	<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>	<p>Challenges concerning aspirational framework:</p> <ul style="list-style-type: none"> – Challenge of small numbers of auditors at SAI level against allocated audit task – Challenges in retaining auditors at SAI level due to low remuneration package – Limited capacity to auditors on the practical application of the Auditing Standards issued by INTOSAI especial for growing SAI. – Limited platform of sharing experience among SAIs in the INTOSAI community <p><u>Solutions/ Way forward</u></p> <ul style="list-style-type: none"> – Establish mechanism to support SAIs in achieving the set bar. – Implement ICBF to measure and follow progress towards ISSAI implementation. – IDI tools good to measure maturity of the SAI using the set criteria. – Do a peer review between the SAIs to get an assessment of the use of the standards for financial, compliance and performance audits. – Introduce a platform of sharing experience, knowledge, and challenges among SAIs within INTOSAI community on the practical application of the Auditing Standards. – All SAIs commented that GUIDS are very important in operationalizing the set INTOSAI Auditing Standards to enhance the level of compliance. – Develop online solutions including webinars on application of various auditing Standards <p><u>Other Discussions</u></p> <ul style="list-style-type: none"> – IFPP does not need to have different level of standards as all SAIs need to attain high quality audit work for adding value to the life of the citizens – Different SAIs are at different maturity level, but should all strive towards achieving the set standards. <p>Guidance can be on different levels to adjust and help to take SAIs to the high level.</p>

2	Improving user experience when accessing and applying the standards		Comments
	Today's way of doing things	Tomorrow's way of doing things	<p>Challenges concerning today's way of doing things:</p> <ul style="list-style-type: none"> – Main problem is language diversity. – Difficult to translate technical words. – Too much material to read. – Standards have a lot of repetition. – You can find the information you need, but it takes a lot of time as the documents are in PDF. – It takes a lot of time to download. – Need to look at 2 or 3 different places to find information <p><u>Possible solutions for tomorrow's way of doing things:</u></p> <ul style="list-style-type: none"> – Combine as many ISSAIs in one to avoid repetition. – Combined audit approach could be useful, this needs general guidance on how to perform combined audit across INTOSAI community as for the case of AFROSAI. – Searching tool would be great instead of looking in the whole documents. – PDF are fine, but we should make them searchable. – It would be possible to have it online to minimize challenges of downloading. – SAIs need to adapt ISSAIs to their own context. – Customized manuals like that of AFROSAI-E could be helpful to SAIs to enhance compliance with the Auditing Standards and simplify operationalization of the standards. – Presenting the audit standards in Wikipedia format would be useful – Interpretation guidance of the Auditing Standards are important mostly to developing SAIs.
	<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 easily identify which requirements to apply based on their needs and practices for each engagement.</p>	
	Signals rising up	Thing that retain value	
	<p>Complex challenges require use of variety of approaches – 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</p>	<p>Integrity of the IFPP</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>	

	<p>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>		
3	Providing relevant and up-to-date guidance		Comments
	Today's way of doing things	Tomorrows way of doing things	<p>Challenges concerning today's way of doing things:</p> <ul style="list-style-type: none"> – Searchability crucial – no time to keep looking. – SAI Suriname uses INTOSAI and CAROSAI guidance in some audits. – Bermuda adopts Canadian and INTOSAI – hybrid framework. – It is not always clear in the standard if something is mandatory or not. – Finding the guidance – auditors have to find it by themselves. – INTOASAI framework chances can be confusing. – Guidance general – not specific problem solving. <p>Possible solutions for tomorrow's way of doing things:</p> <ul style="list-style-type: none"> – Trainings and workshops are welcome. – Wikipedia format would be great idea. – Wikipedia type guidance good idea. – A collaborative tool would help learn with experience – not reinvent the wheel. – Important to be able to share experience – like a practice note, in addition to the GUIDs. – Sharing platform on the way things are done across SAls. – Guidance is useful because most of them are very specific.
	<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>	
	Signal rising up	Things that retain value	
	No logical behind topics covered.	INTOSAI continues to provide quality,	

<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 (experience) regarding them grows even faster.</p> <p>No clarity if „mandatory” guidance is actually guidance or requirement.</p>	<p>trustworthy, relevant, useful and updated guidance to the benefit of the government auditing community.</p>	<ul style="list-style-type: none"> – Guidance on how to interprets standards are important mostly to developing SAIs. – Guidance on what important subject are can help auditors understand issues. – CAROSAI /worldwide common issues – guidance helps for comparability and quality. – Guidelines on what is mandatory would enhance comparability and quality of audit work among SAIs – Establish Practice Notes or Guidance outside the INTOSAI framework like that of IDI as a way of sharing experience and collaboration among SAIs in different subject matters.
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