

TEMPLATE WITH CENTRALIZED COMMENTS ON IFPP FRAMEWORK – May 16 2022

Arabosai

1		Setting the bar at the adequate level for requirements		Discussion
	TODAY	FUTURE		<p>Challenges concerning aspirational framework:</p> <ul style="list-style-type: none"> – The current level of requirements is fine – SAI PMF measures where you are in the process of implementation <p>Solutions/ Way forward</p> <ul style="list-style-type: none"> – Peer reviews could give a neutral point of view of where you are
	<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>		
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"> – It is easy to access the standards – Standards are clear – Standards are used as roadmap – Transition to Arabic is not clear enough – Important to reduce redundancies in the standards <p><u>Possible solutions for tomorrow's way of doing things</u></p>
	<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>Accessible</p> <p>Modern</p> <p>Dynamic</p> <p>Useful</p> <p>Auditors able to easily identify which requirements to apply based on their needs and</p>		

	Unnecessary repetition and same requirements/concepts being presented with different wording. Difficulty in searching within documents.	practices for each engagement.	<ul style="list-style-type: none"> – Use technology to make infographics – Digitalization would help with the new generation – Videos explaining the standards and their importance
	Signals rising up	Thing that retain value	
	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 based solutions – more flexibility, searchability and user-friendly access and application.	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	
3	Providing relevant and up-to-date guidance		Comments
	Today's way of doing things	Tomorrows way of doing things	<u>Challenges</u> concerning today's way of doing things: Guidance is useful to auditors Knowledge and experience of other SAIs is valuable <u>Possible solutions</u> for tomorrow's way of doing things:
	No clear vision for the scope and overall purpose of the IFPP: the framework came after most	Long-term vision and purpose for the IFPP: basis for a clear definition	

	<p>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>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 INTOSAI brand (but outside the IFPP) respecting quality process.</p>	<p>Combine guidance with the standards</p>
	<p>Signal rising up</p>	<p>Things that retain value</p>	
	<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 (experience) regarding them grows even faster.</p> <p>No clarity if „mandatory” guidance is actually guidance or requirement.</p>	<p>INTOSAI continues to provide quality, trustworthy, relevant, useful and updated guidance to the benefit of the government auditing community.</p>	

