TEMPLATE WITH CENTRALIZED COMMENTS ON IFPP FRAMEWORK – May 12 2022

1	Setting the bar at the adequate level for requirements		Discussion
	TODAY	**FUTURE**	**Challenges** concerning aspirational framework:
	The IFPP sets the general basic requirements for government auditing. High level of compliance (in theory) shows that the bar is at common practice level. SAI have different maturity levels. Need to consider the smaller capacity of SAIs in challenging contexts, Leave no one behind.	**Aspirational framework** Sets the bar at a sufficient high level to lead to high quality audit. **Bridge the gap** No need for separate standards, but need for additional assistance to some SAIs.	− Simultaneously raising the bar and implement what we have now − Avoid thinking that this is about how we calibrate the requirements appropriately, in order to meet the objectives − What harmful can be to make the standards quit demanding − It is not raise the bar is make sure standards are set at the right level − We should not lower the bar, but help SAIs to reach compliance − In INTOSAI not everybody is comfortable with the moto that no one should be left behind – change mindset − Are requirements need to be in the standard – difficulty to do this for the whole world − To have too much requirements almost unachievable in practice is not useful − Volume of requirement should be balanced − Technically perfect vs useful to apply − If it was easier to navigate and understand maybe it would be easier to implement − What is partial or full compliance − Should a SAI be ISSAI compliant or should we have audits full compliance − Another important point is that SAIs are not obliged to apply the IFPP. But if they do, then the effect must be positive as this underpins the credibility of INTOSAI − High rotation on staff is challenging **Solutions/ Way forward** − Define clearly the objective of a standard − Have a complete standard in accordance to its objective − Issues are a mean to an end, not an end in itself − It is much about the process as it is about content − Include all perspectives in the development process − The way we do standard setting we end up reflect current practice − Not try to fix everything through the process − People will comment on what is there, is difficult to add things that are missing − Simpler tools for SAIs to measure compliance themselves

			− The fact that INTOSAI is such a broad church makes it important that the framework is principles based. Setting out what should be achieved, but not setting out a compulsory way of doing so. − The people aspect is as important as the process
2	**Improving user experience when accessing and applying the standards**		**Comments**
	Today's way of doing things	**Tomorrow's way of doing things**	<u>**Challenges**</u> concerning today's way of doing things: - PDFs difficult to search and takes a lot of time − Not user-friendly to access INTOSAI standards − Many countries have their own standards – INTOSAI pronouncements are in a second place − Another issue is that National Standards are ISSAI compliant generally, but not completely in all areas − Combine common – need also for separate set of standards − International standards for inspiration − The reason we have separate standards because it easier to us to work separately − There is no combine audit, there are audits with combination of objectives − We need clean up − 85% of the material the same – in different words − Big challenge but we can continue where we are − We have separate standards with cover 85% the same things written in different ways
	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.	
	Signals rising up	**Thing that retain value**	Possible **solutions** for tomorrow's way of doing things: − Room for improvement (technology) − Searchable database
	Complex challenges require use of variety of approaches – not all fitting in one neat conceptual box.	Integrity of the IFPP Specifies of different audit objectives.	− The advantage of an online presentation, it allows the user to access them in the way that fits their needs − Wiki format with hyperlinks wish could take you different paths − ECA: We have an online version of our methodology, and have a log to keep track of changes − Caution: keep track of version − Combined audits are a reality in quite a few SAIs. So guidance for those would be useful

	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.	Full set of requirements at the appropriate level. Feature to download/print material on the platform	− FAAS identified the importance of the efforts of the IDI to the implementation topic of combining multiple audit objectives in one audit process − Do this as a parallel project, keeping what we have for a while
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:
	No clear vision for the scope and overall purpose of the IFPP: the framework came after most of the documents that compose it. In practice GUDIs are defined by exclusion: not INTOSAI-Ps, not ISSAIs, then GUIDs. No agreement on the pros and cons of the different types of documents that are currently part of the category.	Long-term vision and purpose for the IFPP: basis for a clear definition of the content of the framework. Clearly separate what is mandatory (to be placed in the ISSAIs) and what is support (to be placed in the GUIDs) Alternative placement of updated guidance type documents under the INOTISAI brand (but	− The framework complies accumulated projects along the time without an strategic thinking − The structure of the framework is in reality larger than we see, we have also manuals and handbooks − Should some of IDI guidance be in the framework? − Different types of guidance in the framework − Guidance that you have to follow is not guidance − Types of guidance – better understating or putting it in to practice − It is easier to produce post guidance outside the framework, but it isn't organized, searchable or even easy to find − Subject matter specific guidance x application guidance − Knowledge sharing different from standard setting − Attention to the language (should x may) − Not all users of Standards and guidance are native english speakers – high level of English − It is not clear what is standard and what is guidance − There is need to differentiate guidance from standard, but keep guidance out of the framework can be inefficient

Lengthy and complex development period (following due process).	outside the IFPP) respecting quality process.	
Signal rising up	**Things that retain value**	
No logical behind topics covered. Some documents are clearly out-dated and do not conform with the definition of the category (reputational risk to the IFPP). Audit practice around many subject-matter topics can evolve fast and the collective built body of knowledge (experience) regarding them grows even faster. No clarity if „mandatory" guidance is actually guidance or requirement.	INTOSAI continues to provide quality, trustworthy, relevant, useful and updated guidance to the benefit of the government auditing community.	– Guidance must be timely – The actual due process takes years – Our due process is not as inclusive as we would want – In standard setting you should get engagement on the development and adequate due process – For standards this feedback mechanism can threat the credibility – Lot of negative feedback on a particular document, then we should take that feedback seriously. Ignoring it is probably worse for credibility of the framework than hiding away from feedback – Current documents are not updated as much as they might need to be Possible **solutions** for tomorrow's way of doing things: – Define what we need standards and guidance and manuals and handbooks for – What type of guidance we need within the framework to make it functional – INTOSAI should enhance the way guidance outside the framework is presented – Technology and digitalization can be applied in different ways – IAASB example on drafting convention to look at – Application guidance should be linked to requirements clearly – Linking guidance to standards – Connect use of standards and guidance through an online tool to use as a set for an audit – Differentiate knowledge sharing (other elaboration/presentation) – standard setting (due process) – Standards should be tied to the three main types – Good proactive – timely? Due process takes a long time – Simplify the process? – The due process for different natures of documents – Online platform for guidance – allows feedback from users – On line presentation of the standards could allow feedback from the users – Engagement from users would be useful, but it would need structure to monitor and process – We develop standards with a proper due process, then allow comments in a public space can be tricky – Take advantage of the good professionals we have in the community – We have a very large community of professionals, and we need to harness their combined knowledge and wisdoms – We can have an interesting debate on the standards with the community – Knowledge sharing platform for guidance can be useful

			− A proper technology approach can do no harm for the standards − I think we see the collaborative approach more in terms of guidance than standard setting per se. And guidance are not standards − Flexibility in important – low risk