

## To/ Secretariat of Professional Standards Committee

### Sub./ Initial Assessment Results

Dear Colleagues,

With reference to the initial analysis conducted by the Secretariat of Professional Standards Committee SPSC with the support of the INTOSAI's technical assistance department, which serves as a baseline for discussion with the INTOSA's bodies, we would like to draw your attention to the following.

1. Upon receiving questions on some of the main issues clarified in the initial assessment results, we have come out with the following views and remarks.
  - a. More concentration is needed as to the importance of differentiating between principles and standards by means of improving formulation of interpretations and resolving ambiguity of the requirements included in the standards and principles to avoid conceptual confusion.
  - b. It is essential to make a distinction between the principles of organizing INTOSAI-P, and those relating to the international auditing standards IASs covering audit issues, and to avoid integrating them in a single group of principles. The principles of organizing consist of the founding and the basic principles, which can be used as a reference when establishing SAIs powers and clarifying their roles in the society. Also, they provide high-quality prerequisites for SAI professionalism, involving general requirements such as the declarations of Lima and Mexico as a basic material, whereas the requirements of ISSAIs principles encompass audit risks, audit method, audit goals...etc.
  - c. It is preferable to make documents interrelated by reference, for example when going through the requirements of audit risks, quality control, or materiality which are discussed in brief on the lower levels of IFPP and in case more relevant details are required, a reference has to be made that extensive explanation is available on the higher levels of IFPP, for instance as standard 100 requires users to comply with standards 300 and 400 a recommendation should be made for the users to refer to standards 3000 and 4000 for more details.
  - d. Among the goals of 2020-2022 Strategic Plan is to have the basic essential framework minimized, simplified and principle-based. The major problem with the new version is that it has a great deal of repeated and similar items whether