



INTOSAI
PSC

Professional
Standards
Committee

PROFESSIONAL STANDARDS COMMITTEE - PSC

Progress Report 2020-2022

76th Governing Board

XXIV INCOSAI

REPORT HIGHLIGHTS

The PSC secretariat present its Progress Report 2020-2022, that encompasses its main activities for the period 2020-2022.

In line with the 2017 decision by the PSC, CBC and KSC, the Committee's achievements are presented in the form of a dashboard, which lists the activities carried out in order to achieve each of the strategic objectives under Goal 1(see annex 1 and 2). From these, we would like to highlight the following:

1. The INTOSAI Strategic Plan 2023-28. The Task Force on Strategic Planning (TFSP) was re-established by the 72nd Governing Board in 2019 to develop the INTOSAI Strategic Plan for the period 2023-28. The task force is chaired by SAI USA. The TFSP has decided to make the plan more streamlined and concise. It includes the INTOSAI Vision and mission, as well as Strategic Goals and Objectives. The strategic goal and objectives for professional standards are planned as follows:

Goal 1: Professional Standards

INTOSAI will support the effective functioning of SAIs in the public interest by providing, maintaining, and advocating for internationally recognized professional principles, standards and guidance that promote the quality, excellence, credibility, independence and relevance of public audits.

Strategic Objectives

1.1 Continue developing the INTOSAI Framework for Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials

1.2 Assure the consistency, professionalism, quality and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback.

1.3 Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users.

1.4 Advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement.

The PSC a separate operational plan for the period 2023-2025 is presented for approval of the Governing Board and the Congress.

2. Technical Support Function (TSF) –The TSF has been operational since March 2020 to provide a strong organisational framework to support INTOSAI and to offer high-quality technical support services to INTOSAI standard setting activities.

It is currently composed of 3 members:

- TSF Manager George Haule (SAI Tanzania)
- TSF officers Adrian Gogolan (SAI Romania) and Amnon Mwasakatili (SAI Tanzania).

Tasks completed by the TSF in 2020-2022

ISSAI 140: exploring the scope of a possible project aimed at providing clear, consistent and adequate standards for the organisation of quality control within SAIs, taking into account different organisational models and ensuring consistent use of terminology;

Draft GUID in Public-Private –Partnerships : respecting the FIPP drafting conventions, moving materiel from the main body of the text to the annexes, removing or reducing materiel in the annexes where we found it to be duplicated or incomplete and streamlining the English
Providing comments on GUID 5160 – Guidance on using the work of internal auditors
SDGs: how the existing ISSAIs and GUIDs are used in auditing the SDGs, and if there are further needs arising from this
Contribution to the Component 1 initial report and consultation sessions.
Fraud and Corruption: how the IFPP might provide improved support to SAIs in addressing fraud and corruption. In this respect the TSF carried out an extensive survey covering inter alia the extent to which the IFPP and the ISSAIs provide sufficient guidance on what are the SAI's role and tasks in fight against irregularities, as well as on future needs
Evaluation of the project proposal for guidance on Combined Audit
Analysis of the exposure draft of GUID 5320 (Audit of privatisation)
Analysis of the exposure draft of GUID 5280 (Audit of public procurement)

Despite active publicity, the TSF is not being used to its full potential. For the period, June 2020 to March 2022 the TSF has made available to INTOSAI around 183 auditor weeks. The above tasks, along with administration and associated meetings, account for around 40 weeks. This indicates that the TSF is operating at around 20% of its potential capacity.

A midterm review was conducted and presented at the PSC SC meeting in June 2022. The review suggested that a more thorough evaluation is conducted in 2023 since the TSF basically worked during the Covid-19 pandemic and insufficient data is available to gauge its viability.

3. Further progress on the migration of the ISSAI Framework into the INTOSAI Framework of Profession Pronouncements (IFPP). The French, German and Spanish translations are uploaded and available at issai.org. The pending Arabic documents are being upload to the issai.org website with the help of Arabosai. This process is expected to be completed by the end of 2022.
4. Management of the PSC and the ISSAI websites – both websites are now hosted and maintained by an outsourced company. The PSC website was migrated to a Wordpress platform which is a more modern and user-friendly technology than the previous Lumis platform. The PSC secretariat studied the possibility to buy the URL www.ifpp.org but it costs BRL R\$ 24.300,00 (almost 5000,00 eur). Considering that the PSC may propose changes to the internet platform of issai.org the purchase was not considered justified at this point.
5. Implementation of the SDP 2017-2019 – Status of the projects

Summary:

11 endorsed pronouncements

1 endorsement version conditionally approved by FIPP

10 cancelled/merged

Table 1: Table of Projects from the SDP 2017-2019

Project name	Nr	IFPP	Status
1. Updating the preamble of INTOSAI-P 10 to include a reference to the UNs resolutions	1.1	INTOSAI P-10	Endorsed
2. Principles of jurisdictional activities of SAIs	2.12	INTOSAI P-50	Endorsed
3. Financial Audit Principles	1.2	ISSAI 200	Endorsed
4. Application of the financial audit standards	2.1	ISSAI 2000	Endorsed
5. Guidance to the financial auditing standards	2.1	GUID 2900	Endorsed

6. Guidance on Authorities and Criteria to be considered while examining the regularity and propriety aspects in Compliance Audit	2.2	GUID 4900	Endorsed
7. Guidance on Audit of Information Systems	2.8	GUID 5100	Endorsed
8. Guidance on the Audit of Public Debt	2.9	GUID 5250	Endorsed
9. Guidance on Audit of the Development and Use of Key National Indicators	3.10	GUID 5290	Endorsed
10. Guidance on Performance Audit of Privatisation	2.7	GUID 5320	Endorsed
11. Guidance on Auditing Disaster Management	2.10	GUID 5330	Endorsed
1. Guidance for Public Procurement Audit	2.11	GUID 5280	Conditionally approved
1. Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits	2.3	-	On hold
2. Consolidated and improved guidance on understanding internal control in an audit	2.5	-	Pending
3. Consolidated and improved guidance on reliance on the work of internal auditors	2.6	-	Pending
4. GUID on public private partnership (PPP)	2.7	GUID 5340	Pending
5. Consolidating and aligning guidance on IT audit with ISSAI 100	2.8	GUID 5101	Pending
1. Consolidate and improve INTOSAI practice notes to ISSAIs	1.3	-	Merged with 2.1.
2. Consolidated and improved guidance on SAI organizational issues.	2.4	-	Cancelled
3. Global INTOSAI messages on SDGs in the context of the INTOSAI framework of professional pronouncements and possible needs for guidance	3.1	-	Cancelled
4. Global INTOSAI messages about audit arrangements and independent standard setting in the context of the INTOSAI framework of professional pronouncements	3.2.	-	Cancelled
5. Providing a clear set of INTOSAI Core Principles	3.4	-	Cancelled
6. Consolidate and refining the organizational requirements for SAIs	3.5	-	Cancelled
7. Cross-cutting issues in ISSAI 3000 and 4000 – requirements for direct reporting engagements and guidance on related technical issues	3.6	-	Cancelled
8. Auditing of implementation of state budgets and consolidated state accounts	3.7	-	Cancelled
9. Obtaining an understanding of Economy, Efficiency and Effectiveness of an entity and applying relevant methods in the context of a performance audit	3.8	-	Cancelled
10. Obtaining an understanding of laws and regulations and other authorities regulating public entities in the context of a compliance audit	3.9	-	Cancelled

6. Implementation of the SDP 2020-2022

Component 1 - Review the use of the IFPP: After the initial analysis, extensive online thematic discussions and an INTOSAI wide survey in 2020, the PSC secretariat organized 12 workshops to discuss the preliminary findings in 2022. The final report is now ready to be presented to the Governing Board and serves as input for the new SDP process.

Component 2: The PSC secretariat initiated the work to update ISSAI 140 (quality management). A Project Group was established and is led by the ECA. The project proposal "Revision of ISSAI 140 – Quality management for SAIs" is approved by the FIPP and the project group is preparing the exposure draft.

The Forum of Jurisdictional SAIs has prepared a document to serve as guidance for the Principles of jurisdictional activities of SAIs (INTOSAI P-50). However, they have not yet provided a formal project proposal for approval by FIPP, which is a requirement for the due process.

Component 3: The FIPP approved the endorsement versions of ISSAI 150 and GUID 1950, GUID 1951 and an update to ISSAI 100. They are ready to be endorsed by the Governing Board.

Summary:

4 documents approved by FIPP to be presented to the Governing Board 2022
1 project proposal approved

Table 2: Table of Projects from the SDP 2020-2022

Project name	Nr	IFPP	Status
Final report of the Review of the IFPP	Comp 1	-	Final report for the GB
Revision of ISSAI 140 – Quality management for SAIs	Comp2	ISSAI 140	Project Proposal approved
Developing Pronouncements on Auditor Competence	Comp3	ISSAI 150 GUID 1950 GUID 1951 Update to ISSAI 100	Endorsement versions to GB

7. Network of INTOSAI Standards Liaison Officers (ISLO) - In order to improve communication and feedback on the use of standards, the PSC launched the ISLO network in 2020, with members from SAI methodology experts that are constantly informed of developments in INTOSAI standard setting activities and invited to contribute. SAIs are continuously invited to join.
8. Translation network – To improve the quality of the translations of INTOSAI pronouncements, the PSC established a network of voluntary translators. Several SAIs have offered their services and have already provided first-class translations and revisions of pronouncements.
9. PSC Subcommittees – In 2021 the PSC and the four subcommittees agreed on how to address standard setting issues and opportunities together, to share resources and responsibilities, and to jointly plan, implement and evaluate standard setting projects to achieve our common goals. This discussion resulted in the document *“Working together effective within the PSC”*.

All subcommittees have also provided comments to PSC, KSC and CBC standard setting projects and have participated in all the steps of the Review of the IFPP (component 1) and the update of the PSC ToR.

All subcommittees also participate in the ongoing project to update and improve ISSAI 140 - Quality Control for SAIs and are part of the process for the new Strategic Development Plan (SDP).

The main activities of the subcommittees in 2020-2022 were as follows (in alphabetical order):

9.1. Compliance Audit Subcommittee (CAS)

CAS finalised the GUID 4900: Guidance on Authorities and Criteria to be considered while examining the regularity and propriety aspects in Compliance Audit. CAS is expecting the outcome of the Review of the IFPP (component 1) to settle the future direction of Project 2.3 on Combined audits. CAS collaborates with IDI on Professional Education for SAI Auditors (PESA) and Cooperative Compliance audit of Transparency, Accountability, and Inclusiveness of the use of emergency funding for Covid-19. CAS also publishes an annual newsletter.

9.2. Financial Audit and Accounting Subcommittee (FAAS)

FAAS focused on monitoring and gaining an understanding of the most significant and important financial audit and accounting developments that are relevant to the public sector and therefore to the work of Supreme Audit Institutions. FAAS produced three new pronouncements: ISSAI 200 – Financial Audit Principles, ISSAI 2000 – Application of the financial audit standards and GUID 2900 – Guidance to the financial audit standards.

9.3. Internal Control Subcommittee (ICS)

ICS is working on the Guidance on using internal auditors work in SAIs. The technical aspect of the guidance was also developed to enable linguistic versions and presentation of the content as a web document, a Word file and a PDF file. The concept for the guidance on auditing internal control (project 2.5) has been also developed. The ICS collaborates with the Institute of Internal Auditors (IIA) and represents INTOSAI in the International Professional Practices Framework Oversight Council (IPPF OC).

9.4. Performance Audit Subcommittee (PAS)

PAS provided extensive drafting support in the revision of the IDI Performance Audit ISSAI Implementation Handbook which was finalised and published in August 2021. PAS focuses on improving communication on performance audit issues through their website, blog, and a newsletter.



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Annex 1: Strategic Objectives Review (as of September, 2022)

Annex 2: Crosscutting Priorities review (as of September, 2022)

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

Annex 1

Strategic Objectives Review (as of September, 2022)

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.	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.	FIPP fully operational and performing	<p><i>Progress to date:</i></p> <p>Intense dialogue with FIPP leadership to support the Forum's activities <i>Next steps:</i></p> <p>Further clarify and strengthen the role of the FIPP in INTOSAI standard setting and support them to make the recruitment process as efficient as possible is planned for the next selection round.</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>Strategic guidance to INTOSAI standard setting provided</p>	<p><i>Progress to date:</i> Permanent discussion and engagement with relevant actors to ensure the continued operation of INTOSAI standard setting activities. Regular and structured reporting on discussions about the improvement of INTOSAI standard setting with the PSC Subcommittees Survey and discussions about the improvement of PSC SC's role PSC Terms of Reference updated</p> <p><i>Next steps:</i> Further clarify roles and responsibilities in standard setting through continued discussions between the Goal Chairs, FIPP and project groups.</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
<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> TSF operational since the first trimester of 2020, with a manager from SAI Tanzania, and two officers. Selection process carried out (new officer from SAI Romania) MoUs signed with both SAIs. Workload monitored, demands managed and prioritized and adjustments made to the TSF to ensure effectiveness. Mid-term review carried out and the TSF proof-of-concept exercise extended to 2023.</p> <p><i>Next steps:</i> Carry out selection process to maintain TSF staff numbers, if needed.</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> Conclusion of a new MoU with the IIA bringing on board for the first time all the Goal Chairs. Consultation with IFAC on new INTOSAI strategic plan and comments on IFAC's new strategic plan with a view on enhancing the role of public audit in the organisation. Appointment of a new representative to the Consultative Advisory Group of the IPSASB.</p> <p><i>Next steps:</i> Continue to involve Advisory Group institutions in the development of SDP projects and other standard setting activities, as relevant Launch a discussion within the PSC to consider ways of making the most of the engagement with the advisory group organizations. Update the MoU with the IFAC in December 2022</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.	New ISSAI website launched	<p><i>Progress to date:</i> ISSAI website updated and improved Articles and videos posted at the ISSAI and PSC websites to better inform the community about exposure drafts and how to contribute to the development of new and revised pronouncements. A step-by-step guide on how to download ISA Standards created and posted on issai.org</p> <p><i>Next steps:</i> Develop more content for the platform, especially on the use of ISSAIs and other pronouncements.</p>

<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> Links on ISSAI.org webpage to (non-official) translations Arrangement for translation of pronouncements (to the INTOSAI official languages) approved and in action <i>Next steps:</i> Continue seeking SAIs to form language groups for future translation of new pronouncements.</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
<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</p>	<p><i>Progress to date:</i> Implementation of the SDP 2017-2019 monitored. Implementation of the SDP 2020-2022 monitored. Coordination and facilitation of projects with delays and difficulties. <i>Next steps:</i> Continue to monitor remaining projects under SDP 2017-2019 Continue to monitor remaining projects under SDP 2020-2022</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.	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 IDI provided	<p><i>Progress to date:</i> PSC subcommittees support IDI in development of handbooks and other professional support material as well as educational initiatives. Launch of IDI handbook on Performance Auditing, with support from PAS.</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 provided	<p><i>Progress to date:</i> Participation on the task force on professionalization. Support offered to CBC in the development of competency pronouncements</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.	<p>Projects under the responsibility of the PSC in the 2017-2019 SDP completed</p> <p>Projects under the responsibility of the PSC in the 2020-2022 SDP completed</p>	<p><i>Progress to date:</i> GUID 4900, ISSAI 2000, ISSAI 200, GUID2900 approved Project 2.6 project proposal to be submitted to FIPP Component 1 of the SDP 2020-2022 finalized Component 2 of the SDP 2020-2022 Revision of ISSAI 140 – Quality management for SAls project proposal approved by the FIPP</p> <p><i>Next steps:</i> Continue following and monitoring projects currently in due process</p>
Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Progress indicator	Action items and other comment

<p>1.4 Work towards and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements (IFPP)</p>	<p>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.</p>	<p>Support to the KSC provided</p>	<p><i>Progress to date:</i> Relevant PSC subcommittees participation in projects under the responsibility of the KSC, in advisory or reviewer roles, according to their specialisation.</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
<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 SAls 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 IDI initiatives Comments on IFAC's strategic plan <i>Next steps:</i> Continue support to IDI's programmes Continue participation with IFAC to enhance the public sector perspective in their work.</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 SAs on their implementation of the ISSAs and their practical experience using the ISSAs 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>Network of liaison officers for INTOSAI standards operational</p>	<p><i>Progress to date:</i> The network of liaison officers for INTOSAI standards up and running Comments and suggestions on the questions for the Global Stocktake survey and internal scan of the TFSP</p> <p><i>Next steps:</i> Increasingly use the liaison officer network as a way to raise awareness of the importance of feedback to the standard setting process, and to encourage them to provide that feedback. Engage with IDI and other INTOSAI bodies in the application and analysis of results of the global stocktake survey Continue exploring with IDI ways in which their programmes can support the PSC in collecting the information needed on ISSAI implementation Explore other possible sources of information on ISSAI implementation Continue discussions between the PSC, subcommittees, IDI and others about ISSAI compliance</p>
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Annex 2

Crosscutting Priorities review (as of September, 2022)

Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
Crosscutting Priority 1: Advocating for and supporting the independence of SAIs.	SDP 2017-2019 implemented SDP 2020-2022 implemented	<i>Ongoing activities:</i> Implement the SDP 2017-2019 aiming at providing and maintaining professional standards for the SAIs (SP 2017-2022) Implement the SDP 2020-2022 aiming at providing and maintaining professional standards for the SAIs
Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
Crosscutting Priority 2: 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.	Support to the indicated SDG activities timely provided	<i>Ongoing activities:</i> Consideration on the need to revise the pronouncement on auditing sustainable development is on hold
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> Joint work to maintain the governance of FIPP, including the maintenance and active participation of membership Coordinated efforts during the implementation of the SDP Joint discussions with the Goal Chairs to improve INTOSAI standard setting</p>
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Crosscutting Priority (as per SP 2017-22)	Progress indicator	Action items and other comment
<p><u>Crosscutting Priority 4:</u> 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> Strengthening the partnership with IFAC, IIA and World Bank (PSC Advisory partners)</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 Support in standard setting activities provided</p>	<p><i>On-going activities:</i> Implementing the SDPs to provide high quality professional pronouncements for the SAIs</p>
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