

RE: [PSC SC] PSC Operational plan 2023-2025 - draft for comments DL Oct, 12

Wynand Wentzel <wynand@afrosai-e.org.za>

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Good day,

Thank you for sharing the draft operational plan. My inputs are not specifically related to the operational plan but these are elements that for consideration during the implementation thereof.

Developing the IFPP as principles-based

Strategic objective 1 relates to “continue developing the IFPP as principles-based...”. It was mentioned last week that some of the IFPP principles need revision, and without opening the debate about the importance of some principles above others, we need to acknowledge that the INTOSAI community is fundamentally different from 1977 when the Lima Declaration was issued. There are some overlaps/duplications in the subsequent principles established over the years, and my recommendation is that we streamline these principles and produce a consolidated document that can set the path for future work. Recognition will be given to all previous declarations where the principles are referenced so that the historical context is not lost.

Monitoring implementation of the IFPP

With the new ISSAI 140, SAIs will have to evaluate the quality management system and report at least annually on the operation thereof. There have been discussions about what is required for SAIs that adopted the ISSAIs to be able to publicly state that they conduct audits in accordance with ISSAIs. With ISSAI 140, this will become a pre-condition and mechanisms should be put in place to independently verify the compliance with ISSAIs (preferably on an annual basis).

It is, therefore, proposed to get SAIs to implement annual, independent external quality assurance reviews. This could be used in relation to strategic objective 4 of the operational plan, namely to "... monitor the implementation of the IFPP by SAIs, to gain feedback on its relevance and use, and to identify opportunities for improvement."

It does not mean that detailed information on the results of the SAI reviews must be made public, but summarised information can be used to monitor the implementation of the IFPP and measure the progress of ISSAI implementation. The results can also be used to identify specific areas where support/development is needed.

This independent quality assurance review will not replace the SAI PMF, but rather complement it.

SAI Governance processes

In the private sector, there are often corporate governance standards or codes that companies must adhere to in relation to their own operations. That fundamentally affected reporting over the past few decades, from pure financial reporting on financial matters to reporting on the value an organisation creates and the broader impact it has in terms of the environment and society – typically referred to as corporate social responsibilities.

Except for the third pillar of INTOSAI P – 12, “Being a model organisation through leading by example” there are no guidelines or standards that prescribe or regulate the governance measures for SAIs. This often results in a lack of governance measures and/or SAIs that do not report on their own performance e.g. the value it creates.

This raises the question of whether there should be standards or codes that SAIs must adhere to in terms of governance. ISSAI 140’s system of quality management will address some aspects relating to corporate governance, but there is a need for more standards or codes in this area.

As stated, these are just a few things for consideration.

Regards,

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-----Original Message-----

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Subject: [PSC SC] PSC Operational plan 2023-2025 - draft for comments DL Oct, 12

Dear Colleagues,

as was discussed at the PSC SC meeting last week, we need to present an operational plan for 2023-2025 at INCOSAI. Our plans strongly depend on the new SDP, but we have draft the document attached and send it to you for comments.

Please send your comments by October 12, 2022.

Please follow the drafting process at the PSC website: <https://www.psc-intosai.org/announcements/psc-operation-plan-2023-2025.htm>

Best regards,

PSC Secretariat

INTOSAI Professional Standards Committee

Federal Court of Accounts (TCU - Brazil)

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