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PSC response to comments received for the draft of the PSC Operational Plan 2023-2025

The PSC secretariat is very grateful for all the comments and input received for the Goal 1 Operational Plan 2023-2025. These comments have certainly improved the draft significantly.

On general terms, the operational plan was approved by the members of the PSC Steering committee and the observers. Very few comments were received for the dashboards, which are the essence of the plan, and more comments for the introductory part.

We believe we managed to offer an inclusive and transparent process. Even though the process was quick due to mixed messages the PSC secretariat received, leading to believe that the plan would be drafted after the Governing Board, the whole process was conducted openly with the SC and is available for consultation at the PSC [website](#). We are open to suggestions on how to be more transparent in the future.

Although something new, we believe that the use of technology allows us to capture the viewpoints of those Steering Committee members that are not comfortable taking the floor to speak in the meetings. We plan to use the mentimeter and other digital tools more in the future and encourage other INTOSAI bodies also to do so. It is important to give voice to as many participants as possible, not just those who take the floor to orally express their views.

All in all, we are extremely satisfied with this process, and we believe that we have achieved a good result with this exercise.

Thank you for your understanding on the tight schedule of this process! And thank you again to all those who contributed.

PSC Secretariat

Sender	Comment	PSC response
AFROSAI-E	<p>Developing the IFPP as principles-based</p> <p>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.</p>	<p>Thank you for your input. We will keep this point of view in the further discussion.</p>
AFROSAI-E	<p>Monitoring implementation of the IFPP</p> <p>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).</p> <p>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."</p> <p>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.</p> <p>This independent quality assurance review will not replace the SAI PMF, but rather complement it.</p>	<p>Thank you for your input. We will keep this point of view in the further discussion.</p>
	<p>SAI Governance processes</p> <p>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</p>	<p>Thank you for your input. We will keep this point of view in the further discussion.</p>

	<p>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.</p> <p>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.</p> <p>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.</p>	
SAI UAE	<p>The FAAS group will meet in Dubai this week and will discuss the final results of the Component 1 review and how this information is now beginning to influence the establishment of INTOSAI's future standard-setting priorities. It is therefore not possible for us to share the views of the FAAS group on this proposed draft operational plan on or before the proposed October 12th deadline unfortunately. We would like to offer the following based on the SAI UAE's experience as a participant in INTOSAI standard-setting activities and as a user of the IFPP.</p> <p>In order to successfully achieve the Goal 1 strategic objectives defined in the INTOSAI strategic plan, the SAI UAE believes it is essential to remain committed to the continuous improvement of the IFPP. This involves identifying and implementing the appropriate improvements in a controlled manner that demonstrates a clear understanding and a responsiveness to IFPP user needs and to the needs of other stakeholders. We believe we should continue to improve how we identify and effectively engage with stakeholders to ensure their needs are understood and appropriately considered when establishing INTOSAI's standard-setting priorities.</p> <p>The SAI UAE is a user of the IFPP. The content of the IFPP helps us develop the audit methodologies that our auditors apply when performing their audit work. The IFPP content is therefore a very important element of our audit quality management system. When developing our audit methodologies, we find the current presentation of the INTOSAI Principles to be difficult to work with from a technical perspective. We agree with the ideas shared by AFROSAI-E in their October 6th communication</p>	<p>Thank you for your input. We understand that the difficulty to consult the FAAS. We will keep your input in the further discussion.</p>

	to this group regarding the development of the IFPP as principles based.	
CNAO	<p>We noticed that there is no corresponding action items for Strategic Objective 3. According to the prioritization of the planned action items and initiatives, the action item “discuss digital solutions for the IFPP” was considered as the most important action item. Therefore, we suggest adding “discuss digital solutions for the IFPP” to the Dashboard as the action item of Strategic Objective 3 “Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users”.</p>	<p>Thank you for your input. The digital solution will arise from the new SDP and will be added as soon as it is approved.</p>
SAI Denmark	<p>The document includes a section on "Prioritization of the planned action items and initiatives" based on the Mentimeter prioritization exercise conducted at the meeting.</p> <p>In our assessment, however, including the result of the Mentimeter exercise in the plan would be misleading for two reasons: 1. The six priorities that made up the priority exercise did not appear from the draft circulated to the participants before the meeting and 2. The actual exercise was conducted in a somewhat hectic and unclear manner at the meeting.</p> <p>We are, of course, willing to share our opinion on the six priorities in the document, but then the exercise should be carried out in a written process that will allow us the time necessary to balance the six action items against each other.</p>	<ol style="list-style-type: none"> 1. As was explained, the 6 priorities were the action items from the draft that was circulated. 2. As the time was short, the exercise ended up not being conducted as planned. Our apologies. 3. Your further comments on the priorities are welcome at any time.
FIPP	<p>Thank you for this opportunity to provide you with our feedback to PSC operational plan. We understand that this plan has not been given high priority as explained in the PSC-SC meeting. That said we find that this agenda item was presented in a way that made it difficult to prepare for the discussions and to understand what we voted for. Developing a plan that have legitimacy and support from the relevant INTOSAI bodies involved in standard setting require an inclusive and transparent process and relevant and timely discussions in the PSC-SC in due time. We believe there is potential for improving the process for this plan as well as other PSC documents that is sent to the PSC-SC for approval.</p> <p>We also find that the relationship/division between this operational plan and the SDP needs to be clear. We agree to the proposed solution, which implies that the initiatives under strategic objectives 1-3 will be defined by the SDP and is therefore not covered by the operational plan.</p>	<p>As explained in the meeting, we had received information that the operation plan would be drafted after the approval of the INTOSAI strategic plan. Only 3 weeks prior to the SC meeting we learnt that it had to be ready by Incosai.</p> <p>The draft plan was sent to the SC prior to the meeting and adjusted after the feedback. All documents related to the process are posted on the PSC website for transparency. The time constraint was unfortunate.</p> <p>We thank you for your understanding on the tight schedule.</p>

	<p>This allows the content of the operational plan to focus on the strategic level and the operation of the PSC rather than the improvements of the IFPP and its content, which will be defined in the SDP. It may improve readability to state this scope more clearly up-front in the operational plan.</p>	
FIPP	<p>Prioritization of the planned action items and initiatives</p> <p>Using Kahoot in a meeting such as this is something new and exciting. However if the result should be considered legitimate, the alternatives must be relevant, the respondents must be given enough time to consider the alternatives and understand how the results should be used. In this case none of these conditions are met. Our summary of the discussion is that the PSC-SC agree that the three projects on each of the classes of pronouncements including a preparation for digitizing the framework have high priority. We suggest to remove this part of the plan.</p>	<p>Kahoot was not used in the meeting. We do believe that digital tools can and should be used and will add value to this kind of exercise.</p> <p>The prioritization in the meeting was intended to get input from the SC to draft the dashboard, not the select the projects for the SDP. We believe it is important to keep this in the plan to prove that the SC was consulted. The table is in no way binding, it only indicates the general feeling of the SC at the moment of the meeting at the state the plan was at that moment.</p>
FIPP	<p>Risks</p> <p>In the joint seminar in Copenhagen we discussed constraints for the standard setting. This was also included in FIPPs presentation to the PSC-SC meeting and we are under the impression that the constraints were accepted by the PSC-SC. If possible risks are vague the risk reducing measures will also be vague and less efficient to reduce the risk. In addition appointing someone responsible for the mitigation of the risk as well as a systematic way to follow up the risk identified is also important to ensure the risk is dealt with in due time.</p> <p>As mentioned in the PSC-SC meeting, the risks should as a minimum include in-kind contributions to standard setting, vehicle to drive the development of new ISSAIs are missing and that drafting support is not available.</p>	<p>The operational plan indicated the risks identified in the SC meeting. A separate, detailed plan for risk management can be elaborated at a later stage.</p> <p>Risks identified by the FIPP added to footnote.</p>
FIPP	<p>External evaluation of INTOSAI standard-setting</p> <p>In our report to the PSC-SC FIPP proposed that an external evaluation of INTOSAI's standard-setting is carried out. The proposal was a result of the FIPP meeting and joint seminar in Copenhagen. We also understood that there was generally a positive response from members of the PSC-SC. We therefore suggest that this is included in the operational plan.</p>	<p>Added.</p>
SAI Japan	<p>We would like to make a suggestion with regard to "implementation of the IFPP (or ISSAIs)",</p>	<p>Agreed and changed the paragraph to: Increasingly advocate for the IFPP by</p>

	<p>which is mentioned twice in the “PSC Operational Planning Dashboard 2023-2025”.</p> <p>In the context of the strategic planning, “implementation” should be clearly defined in order to assess the progress of each strategic objective. However, as discussed in the previous meeting and reported in the Component 1 report, the definition of the word “implementation” and other similar words such as compliance and application might not have been fully discussed or agreed among not only users but also even among standard-setters including PSC.</p> <p>In connection to this, “using the ISSAIs in audits or as basis for national standards” in the column of “Action Items and INTOSAI Lead (s)” in the Dashboard should also be clarified as it seems not clear that “using” means strictly complying with the requirements of each ISSAI or just aligning ISSAI principles with national standards.</p> <p>Therefore, to align perception between the users of the IFPP and PSC-SC, which are to monitor the progress of strategic objectives, we would like to suggest PSC members should dully clarify the definition of “implementation of the IFPP (ISSAIs)” in this occasion.</p> <p>In addition, it should also be noted that “implementation of the IFPP” itself would not be an objective of INTOSAI community including PSC and accordingly should not be pursuit alone. As the draft INTOSAI Strategic Plan is stating, the implementation of the IFPP is to be advocated for in terms of the necessity for gaining feedback for its improvement.</p>	<p>defining the meaning of ISSAI implementation and encouraging the ISLO network to share their practical experience and give feedback for the improvement of the IFPP</p>
KSC	<p>Thank you very much for sharing the draft PSC Operational plan 2023-2025.</p> <p>We do not have any comment to offer on the draft.</p>	<p>Thank you 😊</p>
SNAO	<p>Consider change the title from Professional Standards Committee to Goal 1 since there are other bodies engaged in standard setting than PSC</p>	<p>Agreed</p>
SNAO	<p>Prioritization of the planned action items and initiatives >This part should be deleted for several reasons</p> <ol style="list-style-type: none"> 1. A description of a mentimeter exercise at a meeting does not really fit in to a plan 2. The mentimeter exercise was a minor part of the PSC SC meeting which participant was not very prepared for 3. There were no opportunities to add or change any of the alternatives presented 4. The section does not really add value to the operational plan. 	<p>Mentimeter is a tool that allows a larger audience to give an opinion. We believe it is important to introduce new tools to INTOSAI interaction to avoid situation where only a few more confident and experienced members are given the voice. It was unfortunate that there was not enough time, but we still think this exercise is valid. We can repeat it in the upcoming</p>

		<p>SC meeting or by email to get the right direction from the whole SC, not just the few who are given the floor at the meetings. The draft was sent in advance and the alternatives were from the plan. The opportunity to add or change the alternatives to the dashboards was given when the draft was sent for comments after the meeting. Only one addition was received from the comment round. Since this was the only input, aside from the comment round, we believe it is important to keep it recorded in the plan.</p>
SNAO	<p>Key stakeholders In addition, there are other INTOSAI bodies engaged in the standard setting process that contributes to the fulfilment of INTOSAI Strategic Goal 1. In addition to the key partners, this draft is sent for comments to INTOSAI members operating at a global, regional and SAI level.</p> <p>I believe that we should not include who the draft was sent to and there is also a little confusing who the INTOSAI members operating at global, regional and SAI level might be...</p>	Agreed
SNAO	<p>Possible risks "Clarify the roles in the ToR of the PSC in conjunction with the other Goal Chairs and the FIPP"</p> <p>What does "in conjunction with" mean in practice?</p>	in combination with : together with
General Secretariat	<p>Key stakeholders: The IDI, the Journal as well as the INTOSAI Chair and Vice-Chair and the advisory partners are missing in this list; or, alternatively, we suggest to include "among others".</p>	Agreed
General Secretariat	<p>Risks>mitigation: Sincere teamwork, and effective collaboration and coordination between relevant bodies</p> <p>Last year in summer the PSC held discussions with the PSC subcommittees about the different stages of the standard-setting process. The resulting feedback on the roles and responsibilities and the collaboration mechanisms as regards the SDP development process were laid down in the documents "Discussions with the PSC Subcommittees about the INTOSAI Standard Setting process – Report" and Annex II of the PSC ToR "Working Together". It might be helpful to refer to these documents</p>	Agreed

	<p>as a basis for such a sincere teamwork. This would make this mitigation action more concrete and would also provide for a sound foundation. It would also inform the external reader that valuable work has already been done by the PSC in this regard</p>	
General Secretariat	<p>Risks>mitigation: More PSC SC meetings as required</p> <p>We would suggest to include ‘specifically targeted’ here (“More and specifically targeted PSC-SC meetings”). This would provide the PSC-SC members with the opportunity to discuss specific topics in a focused manner – perhaps also with concrete action points to be determined in such meetings.</p>	Agreed
General Secretariat	<p>Risks>mitigation: Clarify the roles in the ToR of the PSC in conjunction with the other Goal Chairs and the FIPP</p> <p>It might be helpful to include, as needed, other PSC-SC members in these discussions as well – our suggestion would be “Clarify the roles in the ToR of the PSC in conjunction with the other Goal Chairs, the FIPP and, as appropriate, other members of the PSC-SC”.</p>	Agreed
General Secretariat	<p>Key success indicators: open communication</p> <p>Open communication has already been well practiced by the PSC through the PSC website, which features the different meeting/consultation minutes and all important meeting documents. Maybe it would make sense to refer to this, e.g. “Open communication, among others also through the PSC website, is the way ...”</p>	Agreed
General Secretariat	<p>Key success indicators> The PSC guidance to its subcommittees</p> <p>Also here, the PSC is already engaging in monthly meetings with the subcommittees. Could such meetings provide the framework for establishing a common vision? If yes, reference to these meetings could be made, e.g.: “The PSC guidance to its subcommittees is crucial for steering the whole committee towards a common vision. The monthly meetings between the PSC and the subcommittees are, among others, providing the</p>	Agreed

	<p>framework for such guidance.” By this, the external reader would be informed that such a framework exists already.</p>	
General Secretariat	<p>Key success indicators> The user feedback indicator implies a synergy with the Capacity Building Committee, the IDI and the regional organisations.</p> <p>Are these entities highlighted because they are key capacity building providers? Maybe this should be specified in order to avoid questions as to why other INTOSAI bodies are not mentioned here (e.g. the KSC as another Goal Chair).</p>	<p>These are highlighted because they were mentioned by the SC in the meeting.</p>
General Secretariat	<p>Key success indicators> Specific milestones and a timeframe will be set in the annual workplan.</p> <p>Do you refer to the workplan to be established within the SDP? It is not entirely clear which workplan you are referring to and where (as an external reader) I would find it.</p>	<p>Clarified in the text</p>
General Secretariat	<p>Dashboards: Further clarify roles and responsibilities in standard setting (including due process) through continued discussions between the Goal Chairs, FIPP and work streams</p> <p>Are you referring to INTOSAI’s working bodies? I am asking because the PSC ToR make use of the term “working bodies”. “Work streams” is something that I associate with CBC or IDI.</p>	<p>Changed to working bodies as suggested</p>
General Secretariat	<p>Dashboards: Work on analysis of roles and responsibilities</p> <p>This progress indicator is by and large an abbreviated version of the corresponding action item. This indicator could be made more specific by including, for example, an envisaged number of meetings and a result – such as “Quarterly meetings with the Goal Chairs, FIPP and, as appropriate, other members of the PSC Steering Committee with concrete action points to be defined as a result of such meetings”.</p>	<p>Agreed</p>
General Secretariat	<p>Dashboards: Improved selection process for the upcoming recruitment drives</p>	<p>The selection process needs improvement in the very base of it, the “rules” of the selection. They are not clear what comes to selection members from the same SAI,</p>

	<p>When I put myself into the position of an external reader with no specific in-depth knowledge about the FIPP recruitment process, I find myself wondering which steps of the selection process should be improved exactly. If the PSC has specific steps in mind that should undergo a revision, it might be helpful to specify that; this would also render this indicator more concrete.</p>	<p>and there could be a possibility to be selected as a “trainee” for one period to gain experience, among other possible improvements.</p> <p>We changed the text to: Improved rules and procedures for the FIPP selection process</p>
General Secretariat	<p>Dashboards: Review and recommendations presented</p> <p>In order to render this indicator more tangible, it might be helpful to state when and to whom this review and the recommendations will be presented. In recalling the discussions we had about the TSF, something that stands out for me is the lack of clarity as regards the concrete tasks and purpose of the TSF. This ambiguity might also create some tension since both the PSC and the FIPP intend to make use of the TSF’s resources.</p>	<p>The PSC Secretariat has mapped the TSF work processes together with the FIPP (the Goal chairs were also invited, but did not consider it a worth-while exercise). We will send this document to you.</p> <p>We will add that the results and recommendations will be presented to the PSC Steering committee and the Governing Board in the PSC Annual report</p>
General Secretariat	<p>Dashboards: ISLO network used in the standard setting process</p> <p>As a member of the ISLO network I kept wondering whether it would be possible to step up or formalize the communication within this network by, for example, sending out an email/newsletter that specifies the dates for future meetings and the topics. Until now, I had the impression that the meetings were held rather on an ad hoc basis, e.g. when an exposure draft was published. Also, looking at the process for developing the next SDP, I saw that the FIPP is going to include feedback from the ISLO network. It would be interesting for us as ISLO members to know which concrete ISLO feedback was taken into account for the next SDP.</p>	<p>The ISLO network definitely needs improvement. It has been on our plans, just haven’t had time for it yet. But there is a lot of unused potential and we need to improve the communication and integration of the ISLOs to standard setting process. Hopefully we can do this next year, we already have some plans.</p>
General Secretariat	<p>Dashboards: Relevant PSC participation offered to Goals 2 and 3</p> <p>This makes me think of the FIPP’s presentation to the last PSC-SC meeting when Åse pointed to the observation that members of INTOSAI’s working bodies, specifically the drafters of INTOSAI pronouncements, lack the necessary knowledge</p>	<p>Agreed</p>

	<p>and understanding about the IFPP. A similar issue was also brought up at the CBC-SC meeting when a suggestion was made by Raisa to offer a starter pack for the new members of INTOSAI's working bodies to ensure that they receive sufficient information about the basic INTOSAI-related procedures. Maybe this is something that could be taken up in the future through this indicator – something like “Relevant PSC participation offered to Goals 2 and 3 and the provision of targeted and up-to-date information to the Goal Committees’ working bodies to ensure that all members have the same level of knowledge as regards the basic INTOSAI-related procedures and, in particular, the IFPP.” This could also provide an incentive to start a discussion about how such a starter pack could look like in practice.</p>	
General Secretariat	<p>Dashboards: Discussion about the advisory group launched</p> <p>This raises the question of which framework the PSC wishes to use to launch such a discussion – is it within the PSC-SC meetings or are stand-alone meetings planned to be held on this topic with specifically selected participants?</p>	Good questions. We should reflect on this.
General Secretariat	<p>It might be helpful to dedicate a page of the Operational Plan to the introduction of all relevant bodies related to INTOSAI's standard-setting process – especially those to which concrete reference is made in the document, namely the FIPP, the ISLO, the TSF and the advisory group.</p> <p>This could provide a convenient and reader-friendly overview of INTOSAI's standard-setting structure and could also help the reader understand the interrelations between those entities and why certain structures (e.g. the governance of the FIPP or the role of the TSF) would need to be clarified or evaluated.</p>	Agreed
PAS Secretariat	<p>Specific comments on the plan/activities:</p> <p>Referring to the possible risk of unclear roles and responsibilities in standard setting, PAS welcomes the reference to the need to clarify the roles of the PSC, but considers that more specific actions may be necessary to clarify the relationship between the standard setting bodies.</p>	We agree that more specific actions are needed and must be planned together with the stakeholders.

<p>PAS Secretariat</p>	<p>On the process: It would have been good to have a more elaborate and clear process to ensure good discussions on developing this plan. As it is now, the process seems a bit rushed, and it is difficult to see where the proposed activities originate from.</p> <p>The Kahoot at the end of the PSC SC meeting was not sufficient to enable a good and informed discussion, and should therefore not be used as a source for PSC SC priorities. We propose that the figure from the Kahoot should be removed.</p>	<p>As was explained, the process was rushed due to the mixed messages received by the PSC secretariat regarding the timing of the plan. We thank you for your understanding.</p> <p>The mentimeter exercise gathered the general feeling of the SC. Only the Scandinavian colleagues feel that it wasn't adequate for the prioritization. We can repeat the exercise in future meetings to get more specific guidance for the prioritization of the projects, when we actually have projects to prioritize. For now, we feel that it gives a good general direction for the development of this plan, in a non-binding way.</p>
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