GOAL 1
Operational Plan
2023-2025

GOAL 1
Operational Plan 2023-2025

The INTOSAI Strategic Plan outlines INTOSAI's mission, vision, values, organizational priorities, and strategic goals for the period 2023 to 2028. Strategies for achieving INTOSAI's goals and objectives, as well as performance measures, are monitored and reviewed at least annually in separate operational plans.

The strategies and activities for achieving the Goal 1 objectives are described in this Operational Planning Dashboard for 2023-2025. It can be updated each year to adapt to changing circumstances, and a midterm evaluation and adjustments will be done after the first three years. In 2025, an updated plan for 2026-2028 will be presented. This operational plan does not set any timeframes at this point. The specific milestones will be established in the annual workplans of the PSC.

GOAL 1: Develop, Advocate for and Maintain Professional Standards for SAIs

"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 sector audits."

"The Professional Standards Committee (PSC) leads the efforts to provide relevant and clear international standards and guidance for public sector auditing."

INTOSAI Strategic Plan 2023-2028

This Operational Plan for the period 2023–2025 sets out the outline for the Goal 1 projects and activities, and the strategic objectives described in the INTOSAI Strategic Plan for 2023–2028.

The core projects in the Goal 1 Operational Plan will stem from the Strategic Development Plan (SDP) for standard setting for 2023-2025. The projects undergo a systematic and considered selection, prioritisation, and scoping by the INTOSAI Community. The SDP will only be completed during 2023, so the details of the projects are not known at the time of the drafting of this Operational Plan.

In this sense, the content of the operational plan focusses on the strategic level and the operation of the PSC rather than on the improvements of the IFPP and its content.

## Strategic Objectives for Goal 1

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

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.

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

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.

Prioritization of the planned action items and initiatives

The PSC Steering Committee, at its meeting in September 2022, was requested to evaluate on a scale from 1 to 5 how important they think the proposed action items are: 1 - Not at all Important, 2- Slightly important, 3- Moderately important, 4- Important, 5 - Very important. Figure 1 shows the average score of each action item.

The PSC-SC identified the priority of the action items as follows:

Figure 1:
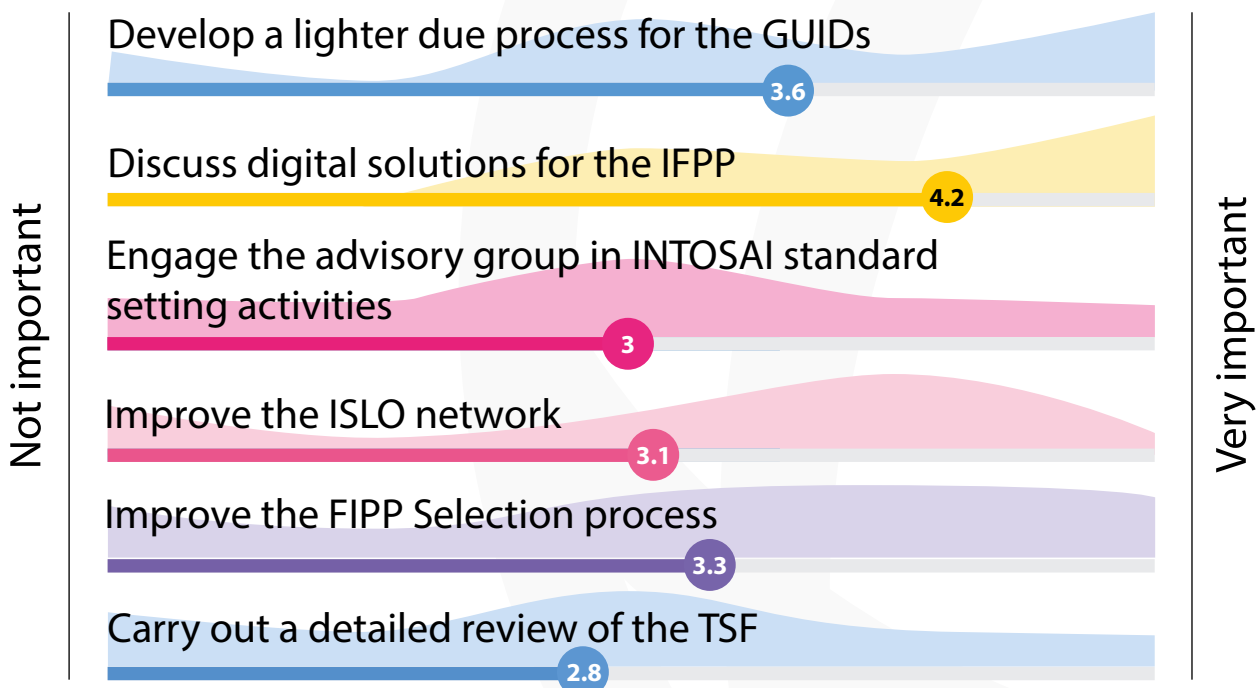
 As Figure 1 shows, the Steering Committee considers the most important action items to be the discussion about a digital solution for the IFPP and the development of a lighter due process for the GUIDs. The Steering Committee considers the other proposed activities as lower ranked.

This exercise was aimed at steering the planning of the PSC dashboard. It does not mean that these will be the SDP projects actually selected, or how they might be prioritised.

Key stakeholders

The Professional Standards Committee (PSC) leads the efforts to provide relevant and clear professional standards and guidance to the Supreme Audit Institutions (SAIs). The Committee´s specialized working bodies follow and discuss new developments and practices in government auditing, leveraging the experience of professionals from Supreme Audit Institutions around the world.

The Forum for INTOSAI Professional Pronouncements (FIPP) aims to support professional development of Supreme Audit Institutions by ensuring that INTOSAI provides a clear and consistent set of principles, standards and guidance for public-sector auditing. FIPP will achieve this through monitoring and reviewing INTOSAI's Framework of Professional Pronouncements (IFPP).

The main contributor to the development and realisation of this Operation Plan is the PSC Steering Committee, which has representation from the PSC subcommittees, Goal Chairs, the FIPP, the General Secretariat, the Regional Organizations, IDI, the INTOSAI Journal, INTOSAI Chair and Vice-chair, advisory and external partners as well as SAIs that are observers.

In addition, there are other INTOSAI bodies engaged in the standard setting process that contribute to the fulfilment of INTOSAI Strategic Goal 1.

The Technical Support Function (TSF) contributes to INTOSAI's standard setting activities by providing ad hoc technical support for INTOSAI working groups, committees or FIPP, under the coordination of the PSC.

The INTOSAI standards liaison officers network (ISLO) channels information and feedback by providing a single point of contact in SAIs and INTOSAI working bodies enhancing communication and dialogue around the standard-setting process and learning more about the application of the framework in practice.

The advisory partners (the World Bank, the Institute of Internal Auditors and the IFAC) give general advice and provide invaluable input during the development of the Strategic Development Plan (SDP). There are also consultative bodies of external stakeholders that can be consulted as a virtual community: ICGFM, OECD, GIFT, GIZ and CIPFA.

Risks

The PSC Steering Committee identified the following risks to the achievement of this operational plan[1].

Possible risks	Mitigation
Lack of involvement and engagement of the various parties to standard setting, and insufficient provision of resources and support to the process	Prioritisation of activities by the PSC SC and subsequent commitment of resources by the participating bodies
	Sincere teamwork, and effective collaboration and coordination between relevant bodies
	Continue the close cooperation with the PSC Subcommittees, such as the monthly meetings[2]
	Transparent, open and inclusive processes
	Engagement with the donors on funding
Not setting the right level of ambition	Engage the community to ensure expectations are known and met
Lack of clarity of objectives	Ensure a clear vision with the support of the community
Insufficient communication	Ensure solid web-communication, keep all parties posted about developments
	More and specifically targeted PSC SC meetings as required
Unclear roles and responsibilities in standard setting (including governance of FIPP)	Clarify the roles in the ToR of the PSC in conjunction with the other Goal Chairs and the FIPP and, as appropriate, other members of the PSC-SC

All of these risk should be addressed in the PSC risk management for the period in question.

Key success indicators

The key to success factor in INTOSAI Standard setting, and other Goal 1 objectives, is working together with all stakeholders and deepen trust in the process. Open communication, among others also through the PSC website, is the way we keep everyone informed about the progress of the operational plan. It is important that all viewpoints are collected and taken into consideration.

---

1   The FIPP has identified other risks and constraints that are available in the FIPP Report 2021-2022

2   Important work to improve teamwork and collaboration has already been done by the PSC. See, for example, the documents: "Discussions with the PSC Subcommittees about the INTOSAI Standard Setting process – Report" and Annex II of the PSC ToR "Working Together effectively within the PSC".

Another key factor to success is that the PSC, and its subcommittees, have a clear vision for their work. 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 framework for such guidance.

The success of Goal 1 can be demonstrated through user feedback on the IFPP. Based on the findings of the review of the IFPP (Component 1), users expect a clear and consistent framework. Users should see the framework as useful, and be able to implement it. A relevant indicator for measuring the success in providing such a clear, relevant, robust and accessible framework is positive user feedback. The user feedback indicator implies a synergy with the Capacity Building Committee, the Knowledge Sharing Committee, the IDI and the regional organisations, among others.

The presentation of the framework should undergo a tangible improvement during the period and move towards a digital presentation to address technological changes and user expectations.

Specific milestones and a timeframe will be set in the annual PSC secretariat internal workplan and the SDP for the standard setting projects.

Goal 1 Operational Planning Dashboard 2023-2025

Strategic Objectives	Strategies & initiatives	Action Items and INTOSAI Lead(s)	Progress indicator
1. **Continue developing the INTOSAI Framework of Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials**	The strategy and the key initiatives for strategic objectives 1-3 will be defined by the SDP 2023-2025 which is currently under development	The action items regarding standard setting will be defined in the workplan which is part of the SDP Monitor the development of the SDP 2017-2019 and 2020-2022 projects under the responsibility of the PSC (as applicable)	Progress of projects and other initiatives within the SDP 2023-2025
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**			Projects monitored
3. **Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users**			Projects monitored

Strategic Objectives	Strategies & initiatives	Action Items and INTOSAI Lead(s)	Progress indicator
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**	Strengthen standard setting governance structure to enhance the trust of INTOSAI members, donors, and other stakeholders in INTOSAI's standards-setting function	Further clarify roles and responsibilities in standard setting (including due process) through continued discussions between the Goal Chairs, FIPP and working bodies	Work on analysis of roles and responsibilities through regular 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
	Develop and maintain the FIPP to leverage to a maximum INTOSAI's expertise in standard setting whilst ensuring representation of the broad views of INTOSAI's members on standards-setting issues	Improve the FIPP selection process to make the recruitment as efficient and sustainable as possible	Improved rules and procedures for the FIPP selection process and the upcoming recruitment drives
	Evaluate the technical support function (TSF)	Carry out a complete review of the proof-of-concept and present recommendations on the future of the TSF	Review and recommendations presented to the PSC SC and in the annual PC report to the Governing Board
	Improve the INTOSAI Standards Liaison Officers network (ISLO) to obtain feedback from SAIs on their implementation of the ISSAIs and feed this information back into the standard-setting process	Increasingly advocate for the IFPP by 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	ISSAI implementation better defined ISLO network used in the standard setting process and improved communication with the officers

INTOSAI PSC | Professional Standards Committee

Strategic Objectives	Strategies & initiatives	Action Items and INTOSAI Lead(s)	Progress indicator
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	Collaborate closely on initiatives taken under Goals 2 and 3 to promote capacity building and knowledge sharing that can be leveraged in the development of INTOSAI's professional pronouncements	Promptly contribute to initiatives under Goals 2 and 3 when needed	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, on the IFPP
	Collaborate closely with IDI, other INTOSAI bodies, other international standard setters and partners who share the overall goal of promoting strong, independent, and multidisciplinary SAIs and encourage good governance	Involve the IDI, PSC advisory group, and other relevant partners in the development of SDP projects and other standard setting activities Launch a discussion within the PSC to consider ways of making the most of the engagement with the advisory group organisations to advocate for and gain feedback on the relevance of the IFPP Update the MoUs, as relevant	Relevant partners involved in the SDP projects Discussion about the advisory group launched MoUs updated
	Develop the standard setting organisation in the future	Examination of the costs, benefits and practicalities of conducting an external evaluation of INTOSAI's standard-setting	Possibilities of an external evaluation studied and presented

Key priority	Planned initiatives
Advocate for and support SAI Independence	
Contribute to the achievement of the 2030 Agenda for Sustainable Development	
Support the development of resilience in SAIs	Support to any INTOSAI initiatives that contribute to the achievement of the key priorities
Promote and support equality and inclusiveness within the INTOSAI Community	
Enhance strategic partnerships	