

Professional Standards Committee

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 PSC 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 detailed projects are not known at the time of the drafting of this Operational Plan.

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 was requested to evaluate in a scale 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.

They 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 the 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.

Key stakeholders

The main contributor to the development 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, external partners as well as SAIs that are observers. In addition to the key partners, this draft is sent for comments to INTOSAI members operating at a global, regional and SAI level.

Risks

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

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	<p>Prioritisation of activities by the PSC SC and subsequent commitment of resources by the participating bodies</p> <p>Sincere teamwork, and effective collaboration and coordination between relevant bodies</p> <p>Transparent, open and inclusive processes</p> <p>Engagement with the donors on funding</p>
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	<p>Ensure solid web-communication, keep all parties posted about developments</p> <p>More PSC SC meetings as required</p>
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

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 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.

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 success of the PSC operational plan can be demonstrated through the IFPP user feedback. 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 IDI and the regional organisations.

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 workplan.

PSC 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
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 work streams	Work on analysis of roles and responsibilities
	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 selection process for 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
	Improve the INTOSAI Standards Liaison Officers network (ISLO) to obtain feedback from SAIs on their implementation of the	Increasingly encourage the ISLO network to share their practical experience in using the ISSAIs in audits or as basis for national	ISLO network used in the standard setting process

	ISSAIs and feed this information back into the standard-setting process	standards and raise awareness of the importance of feedback to the standard setting process	
	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
	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	<p>Involve the IDI, PSC advisory group, and other relevant partners in the development of SDP projects and other standard setting activities</p> <p>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</p> <p>Update the MoUs, as relevant</p>	<p>Relevant partners involved in the SDP projects</p> <p>Discussion about the advisory group launched</p> <p>MoUs updated</p>

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