Professional Standard Committee

Operational Plan 2023-2025

The INTOSAI Strategic Plan outlines INTOSAI's mission, vision, values, organizational priorities, and strategic goals for the period from 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 operation 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 be on the SDP 2023-2025. The projects will undergo an orderly and thoughtful selection, prioritisation, and scoping by the INTOSAI Community. For this reason, it is important to emphasize the need to include the SDP projects after they are approved since they are not known at the time of the drafting of the 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 identified the priority of the action items as follows:

Figure 1:

As can be seen in Figure 1, the Steering Committee sees as the most important action items the discussion about the digital solution for the IFPP and the development of a lighter due process for the GUIDs. Other proposed activities are quite similar in importance.

Key stakeholders

The main contributor to the development of this Operation Plan is the PSC Steering Committee, which has representation from the 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 appointed the following risks.

Possible risks	Mitigation
Availability of sufficient resources	Commitment of resources by the participating bodies
Setting the right level of ambition	Engage the community to ensure the expectation are met

Clarity of objectives	Ensure a clear vision with the support of the community
Organization on how to carry out the plan	Provide an annual work plan
Involving all related parties Stakeholder needs, engagement, and support	Sincere teamwork, improve collaboration and coordination between relevant bodies Transparent, open and inclusive process Engagement with the donors on funding
Prioritisation	Prioritise the projects and respect the priorities of all relevant parties
Communication	Ensure solid web-communication, keep all parties posted about the developments Periodical open discussion on IFPP reform More short PSC SC meetings
Roles and responsibilities in standard setting (relation to FIPP)	Clarify the roles in the ToR of the PSC

Key success indicator

The key to success in the INTOSAI Standard setting, and more specifically in the Goal 1 objectives, is working together with all the stakeholders and trust each other in the process. Open communication is the way to keep everyone informed about the progress of the operational plan. All viewpoints need to be taken into consideration.

Another key factor to success is that the PSC, and the subcommittees, need to have a clear vision for the work. The PSC guidance to the subcommittees is crucial to steer the committee towards the common vision.

The success of the PSC operational plan can be demonstrated through the IFPP user feedback. A clear and consistent framework is an expectation of the users, based on the final report of the Review of the IFPP (Component 1). The users should see the framework as useful and SAIs reporting success in ISSAI implementation is a relevant indicator to measure the success in providing a clear, relevant, robust and accessible framework. 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 in the period and move towards a digital presentation to answer to 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**	1.1. Facilitate the further development and improvement of the due process to ensure that it contributes to the dynamic and flexible provision of guidance and other supporting materials	Launch discussion and contribute to the development and improvement of the due process	PSC contributions to a flexible provision of material Scale / number of consultations with the INTOSAI community and/or users of due process
	1.2. Ensure sufficient coordination between the development of any initiatives to support ISSAI implementation and sound professional practices and monitor INTOSAI's standard setting activities to ensure that the overall due process for professional pronouncement is followed	Monitor the development of the SDP 2017-2019 projects under the responsibility of the PSC (if applicable) Monitor the development of the SDP 2020-2022 projects under the responsibility of the PSC (if applicable) Monitor the development of the SDP 2023-2025 projects under the responsibility of the PSC	Projects monitored
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**	2.1. 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 through continued discussions between the Goal Chairs, FIPP and project groups.	[Updated PSC Terms of References reflecting better the roles and responsibilities](#)
	2.2. Develop and maintain the FIPP encompassing INTOSAI's expertise in standard setting function as a standard setting function for INTOSAI's Framework of Professional	Improve the FIPP selection process to make the recruitment as efficient as possible	Improved selection process approved and used in the upcoming recruitment drives

	Pronouncements and represent the broad views of INTOSAI's members on standards-setting issues		
3. Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users	3.1. ~~Develop and maintain~~ Evaluate the technical support function and assess how to ensure efficient operation and high quality in drafting of standards ~~and to promote the wide recognition, acceptance, and use~~	Carry out a complete review of the proof-of-concept and present recommendations to the future of the TSF	Review and recommendations presented
	3.2. Explore new technological solutions to develop the ISSAI website to ensure that the presentation of the IFPP is clear, relevant and digitally accessible (including through mobile devices)	Present and discuss different digital solutions to the presentation of the IFPP	Solutions found and presented
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	4.1. Collaborate closely on initiatives taken under goal 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
	4.2. 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 the 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
	4.3. Improve the INTOSAI Standards Liaison Officers network to obtain feedback from SAIs on their implementation of the ISSAIs and their practical experience using the ISSAIs in audits or as basis for national standards and to	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	ISLO network improved

	feed this information back into the standard-setting process		

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	