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.

Comentado [LA1]: 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".

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	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 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 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

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

Comentado [LA2]: 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 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.

Comentado [LA3]: 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.

Comentado [LA4]: 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".

Comentado [LA5]: 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 … "

Comentado [LA6]: 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 framework for such guidance." By this, the external reader would be informed that such a framework exists already.

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.

Comentado [LA7]: 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).

Comentado [LA8]: 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.

PSC Operational Planning Dashboard 2023-2025

Strategic Objectives	Strategies & initiatives	Action Items and INTOSAI Lead(s)	Pro
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) | Progre other the SD |
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**			Projec
3. **Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users**			Projec
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 and re
	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	Impro proce upcon 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	Revie recom preser
	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 r standa

Comentado [LA10]: 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".

Comentado [LA9]: 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.

Comentado [LA11]: 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.

Comentado [LA12]: 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.

Comentado [LA13]: 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

	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
	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	Releva involv proje Discus adviso MoUs

Comentado [LA14]: 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 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.

Comentado [LA15]: 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?

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	