

RE: [PSC SC] PSC Operational plan 2023-2025 - draft for comments DL Oct, 12

SAI_Japan <liaison@jbaudit.go.jp>

Qua, 12/10/2022 06:26

Para: PSC <psc@tcu.gov.br>

Dear colleagues,

Thank you for sharing with us the draft operational plan of PSC for 2023-2025.

We would like to make a suggestion with regard to “implementation of the IFPP (or ISSAIs)”, which is mentioned twice in the “PSC Operational Planning Dashboard 2023-2025”.

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.

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.

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.

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.

Thank you for your strenuous efforts and kind cooperation.

Best regards,

AZUMA Nobuo
Office of International Affairs
Board of Audit of Japan

-----Original Message-----

From: PSC <psc@tcu.gov.br>

Sent: Tuesday, October 4, 2022 5:25 AM

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Subject: [PSC SC] PSC Operational plan 2023-2025 - draft for comments DL Oct, 12

Dear Colleagues,

as was discussed at the PSC SC meeting last week, we need to present an operational plan for 2023-2025 at INCOSAI. Our plans strongly depend on the new SDP, but we have drafted the document attached and send it to you for comments.

Please send your comments by October 12, 2022.

Please follow the drafting process at the PSC website:

https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.psc-intosai.org%2Fannouncements%2Fpsc-operation-plan-2023-2025.htm&data=05%7C01%7Cpsc%40tcu.gov.br%7C5a25f7f176c54fe13f7008daac33c527%7Cbf1581889a1144c2b7fc21e85613ba27%7C0%7C0%7C638011635647203592%7CUnknown%7CTWFpbGZsb3d8eyJWljoImCM4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6Ikl1haWwiLCJXVCi6Mn0%3D%7C3000%7C%7C%7C&sd=0&reserve_d=0

Best regards,

PSC Secretariat

INTOSAI Professional Standards Committee

Federal Court of Accounts (TCU - Brazil)

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