

## PSC operational plan 2023-2025

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Ter, 11/10/2022 06:06

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Dear colleagues,

Thank you for sharing the draft PSC operational plan for the period 2023 to 2025.

The FAAS group will meet in Dubai this week and will discuss the final results of the Component 1 review and how this information is now beginning to influence the establishment of INTOSAI's future standard-setting priorities. It is therefore not possible for us to share the views of the FAAS group on this proposed draft operational plan on or before the proposed October 12th deadline unfortunately. We would like to offer the following based on the SAI UAE's experience as a participant in INTOSAI standard-setting activities and as a user of the IFPP.

In order to successfully achieve the Goal 1 strategic objectives defined in the INTOSAI strategic plan, the SAI UAE believes it is essential to remain committed to the continuous improvement of the IFPP. This involves identifying and implementing the appropriate improvements in a controlled manner that demonstrates a clear understanding and a responsiveness to IFPP user needs and to the needs of other stakeholders. We believe we should continue to improve how we identify and effectively engage with stakeholders to ensure their needs are understood and appropriately considered when establishing INTOSAI's standard-setting priorities.

The SAI UAE is a user of the IFPP. The content of the IFPP helps us develop the audit methodologies that our auditors apply when performing their audit work. The IFPP content is therefore a very important element of our audit quality management system. When developing our audit methodologies, we find the current presentation of the INTOSAI Principles to be difficult to work with from a technical perspective. We agree with the ideas shared by AFROSAI-E in their October 6th communication to this group regarding the development of the IFPP as principles based.

Thank You

Daniel

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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 draft 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://www.psc-intosai.org/announcements/psc-operation-plan-2023-2025.htm>

Best regards,

PSC Secretariat

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