Motion by the CBC to the 23rd PSC SC meeting (27-28 September 2023)

1. Background

At its 2023 steering committee meeting in June this year, a motion was approved that aims to provide special support to SAIs in small island development states (SIDS) and SAIs in complex and challenging contexts (CCC) so that these SAIs can better cope with the requirements of INTOSAI standards/the IFPP.

The motion inter alia requires of the CBC to collaborate with relevant regional organisations such as CAROSAI, PASAI and AFROSAI, as well as INTOSAI’s PSC, the IDI and other relevant bodies to identify solutions that better cope with INTOSAI standards and bolster the quality and credibility of their audit outputs.

It is envisaged that the project will have at least two streams of work:

(i) An IFPP-ISSAI workstream that will consider and advise on how SAIs in SIDS-CCC SAIs’ could possibly be treated differently, or be supported differently, in relation to ISSAI compliance/adherence to standards, and

(ii) A support tools/mechanisms workstream to address the apparent need for intensified or additional support required by the SIDS and CCC SAIs than what is currently available.

Unfortunately the motion was presented to the CBC SC meeting after the period for comments on the draft 2023-25 SDP had already closed, and therefore the CBC wishes to present the following motion to the PSC SC to consider during the discussion of “the SDP for the IFPP in 2023-2025” at the PSC meeting on 27-28 September 2023.

2. Motion to PSC

Given that the SDP is the overarching document that covers all initiatives to develop the IFPP towards a clear, consistent and a relevant set of professional pronouncements, and given that the SDP should reflect the priorities and needs of the INTOSAI community, the CBC wishes to propose that the SDP for 2023-25 acknowledge the need expressed by SIDS and CCC SAIs for support to SAIs in SIDS and SAIs operating in complex and challenging contexts, and take note of the INTOSAI-wide project being coordinated by the CBC that may impact on the 2025-27 SDP and that could help strengthen the IFPP support the increased and consistent application of the ISSAs leading to a global improvement in audit quality.

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1 E.g. as far as scale-ability of INTOSAI members’ compliance obligations are concerned, compare e.g. IFAC’s application of its statements of membership obligations that seem to allow for scalability of assessment, as long as the member scan show good faith in attempts to comply or work towards compliance - apparently the SMOs are written in such a way as to make this possible. Also, this workstream could consider whether a pronouncement similar to IAASB’s standard for Less Complex Entities is helpful/a relevant benchmark.

2 This could include determining what existing materials/mechanisms are relevant and/or needs further tailoring, and what new materials could be developed as solutions.

3 It is envisaged that the SIDS-CCC support project will only be completed in 2025 in time for XXV INCOSAI.