



INTOSAI

Goal Chairs  
Collaboration  
PSC – CBC – KSC

July 4, 2018

To:	Heads of Supreme Audit Institution members of INTOSAI Chairs of INTOSAI regional organisations
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Dear Colleague,

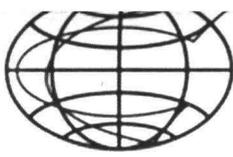
INTOSAI has long been producing professional pronouncements for public sector auditing. The ISSAIs, or International Standards of Supreme Audit Institutions, reflect the specific challenges of our public-sector environment and promote professionalism, inspiring Supreme Audit Institutions (SAIs) and their auditors to comply with international best practices. The INTOSAI Framework of Professional Pronouncements, the IFPP, was approved in 2016 and stands as the authoritative framework for public-sector auditing.

To guide the future development of the framework, and to plan for the rational use of INTOSAI resources, the Strategic Development Plan (SDP) was also introduced in 2016. This document lists all projects for developing, revising and withdrawing pronouncements within the framework. These projects were to be launched between 2017 and 2019. The current SDP can be found on [http://www.issai.org/en\\_us/site-issai/services/strategic-development-plan/](http://www.issai.org/en_us/site-issai/services/strategic-development-plan/). The establishment of a common planning tool, which covers the drafting of pronouncements work by INTOSAI working groups and subcommittees, was successful in providing greater coordination of efforts and a more integrated view of INTOSAI standard setting work.

This first SDP had the very clear aim of taking forward the necessary initiatives to migrate from the former ISSAI framework into the new IFPP. More information on the IFPP and about this migration process can be found on [http://www.issai.org/en\\_us/site-issai/issai\\_ifpp/](http://www.issai.org/en_us/site-issai/issai_ifpp/)

Once the migration process is completed and the IFPP is implemented by 2019, INTOSAI will continue the development of its new framework. The SDP has so far succeeded in organising and providing improved coordination for the standard setting process, delivering us a new framework that is more clear and coherent. Now we need to make sure that the framework continues to develop in the direction that fits the purposes of our users, the worldwide community of SAIs.

For this, the next SDP will need to be a robust document that will be able to positively guide that development in line with its new scope and its updated vision. This also means making sure all projects that are planned both individually and as a whole, lead to a framework that is clear, consistent and adequate. But ultimately, for the SDP to be



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a truly effective tool, it needs to accurately reflect the needs and priorities of SAIs so that the IFPP is useful to them.

With that in mind, the three INTOSAI Committees (PSC, CBC and KSC) are launching, as part of the approved process to develop the new SDP, a wide consultation process to obtain input from SAIs, from INTOSAI bodies and from external stakeholders. Extensive participation in this consultation process is paramount: it is with the feedback of SAIs and other important stakeholders that we will be able to better understand the needs of auditors and their institutions and work to provide individual pronouncements and an overall framework that are fit for purpose.

This purpose is stated on our vision for the IFPP, which is *“empowering SAIs to offer high quality audits of relevance to the public, inspiring confidence and promoting transparency in public administration.”*

The IFPP is in place to support SAIs’ enhanced credibility to fulfil their missions of sponsoring government accountability and transparency. The IFPP fosters SAI independence by setting internationally recognized principles and standards that promote best practices and support auditors to achieve excellence in the application of methodology, inspiring the effective functioning of SAIs in the public interest.

INTOSAI pronouncements are, thus, public goods produced by our organization for the wide use of SAIs. But INTOSAI also provides many other important goods and services to its members that are outside the IFPP. These go through a separate quality assessment process and represent significant contributions for SAIs worldwide. The scope of the IFPP, which means the categories of documents that constitute the framework are detailed in annex 1 to this letter.

It is also relevant to point out that resources are limited and we will have to decide on priorities. For this, as part of the process for the development of the new SDP, we will need to select projects based on objective criteria for individual projects and for the new SDP as a whole. These criteria were discussed by the Steering Committee of the PSC<sup>1</sup> and are also described in annex 1 to this letter. They have been designed to help drive the resulting document towards a close alignment with INTOSAI’s Strategic Plan 2017 – 2022, taking into consideration the overall capacity of INTOSAI to devote resources to standard setting activities.

As part of the consultation, we are seeking input from the whole INTOSAI community and external stakeholders to help identify needs and priorities of SAIs and bring the perspective of other organisations outside INTOSAI. The consultation will also cover

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<sup>1</sup> The Steering Committee of the Professional Standards Committee includes representatives of the secretariats of INTOSAI’s Capacity Building and Knowledge Sharing Committees (respectively, CBC and KSC), subcommittees of the PSC, regional representatives and external observers.



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aspects of current ISSAI implementation by SAIs and inquiries about results of performance assessments carried out recently. This information will help us detect areas of special concern.

As a separate exercise, we will also request contributions from the working groups, subcommittees and work streams of the three INTOSAI Committees to provide their views within their areas of expertise. Finally, the Forum for INTOSAI Professional Pronouncements (FIPP) will do a cross-cutting review of the framework as a whole to identify possible gaps.

It is important to point out that FIPP has already carried out an initial scanning exercise which consisted of an analysis of both several INTOSAI documents and relevant external documents, in order to identify possible topics currently being discussed within the INTOSAI community that could potentially be covered in the next SDP. The resulting list of topics is enclosed in annex 2.

The inputs received from the consultation will go through an analysis by the Committees and the FIPP for the compilation of the final document that will be adopted by the 2019 INTOSAI Congress (“INCOSAI”). This new SDP will cover the period of 2020 through 2025 (6 years) and will have a mid-term review in 2022/3.

Therefore, we kindly ask for your support in this consultation process. An electronic form and all supporting information is available at [http://www.issai.org/en\\_us/site-issai/services/strategic-development-plan/](http://www.issai.org/en_us/site-issai/services/strategic-development-plan/). The deadline for submitting inputs is **05 October 2018**.

If you have any questions, please do not hesitate to contact us at [psc@tcu.gov.br](mailto:psc@tcu.gov.br).

We appreciate your support to INTOSAI standard setting and your contribution to the process of development of the new Strategic Development Plan.

Sincerely,



Raimundo Carreiro  
Chair of the INTOSAI Professional Standards Committee

On behalf of the Chairs of the  
Professional Standards Committee – PSC  
Capacity Building Committee – CBC  
Knowledge Sharing Committee – KSC