



General introduction to the SDP 2023-2028 concept papers

Purpose and status

The purpose of the concept papers on the five initiatives under the 2023-2028 Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements is twofold: the papers provide the INTOSAI community with a general overview of what the initiatives will address and then discuss the possible implications of their implementation. The concept paper package (five initiatives plus this introductory paper) is intended to build a bridge between the SDP itself and future project proposals.

The Professional Standards Committee's overall aim, in cooperation with the other goal chairs, the Forum for INTOSAI Professional Pronouncements (FIPP) and the INTOSAI General Secretariat, is for the concept papers to encourage interested SAI staff, relevant academia and independent professionals to become part of the projects that will be run under the five SDP initiatives, and thereby help to deliver a revised and better formulated IFPP.

Explanation of the IFPP

INTOSAI Professional Pronouncements are the formal and authoritative announcements or declarations of the INTOSAI community. They rest upon the common professional expertise of INTOSAI's members and are to be seen as INTOSAI's official statements on audit matters. The pronouncements include a series of principles (INTOSAI-P¹) whose purpose is to inform governments, parliaments, SAIs and the wider public, and which may be used as a reference when establishing the mandates SAIs. They also include the International Standards of Supreme Audit Institutions (ISSAIs²), which are the authoritative international standards on public sector auditing. The ISSAIs are supported by INTOSAI guidance documents (GUIDs³), which are also authoritative INTOSAI pronouncements.

¹ ISSAIs 1 to 50.

² ISSAIs 100 to 4000.

³ GUIDs 1900 to 9040.



Timeline

The timeline will be partly dependent on the development and advancement of all the initiatives. The overall ambition should be to have project proposals completed and ready for approval by FIPP in mid-2025. This would give enough time for them to be finalised and approved by the INTOSAI Governing Board no later than 2028. To achieve this, project groups would need to be in place and operational by mid-2024. The PSC and the SDP Core Group will be flexible to allow project participation and ensure implementation proceeds smoothly throughout the project period.

The SDP provides for a mid-term review, which will include monitoring and evaluation of project progress. If the review is to take place in 2025, this is another reason for having all project proposals approved by then.

Project leadership

A project lead will be assigned for each project. This person will manage the project group and be responsible for contact with the FIPP liaison officer and the SDP Core Group (see below).

Coordination and approval process

The implementation of the projects under the 2023-2028 SDP will be coordinated by the SDP Core Group (See Figure 1), to be composed of the project leads, the goal chairs (and vice-chairs), the FIPP chair (and vice-chair) and a representative of the INTOSAI General Secretariat. As the projects are interlinked in respect of their scope and stages of implementation, the Core Group will provide cross-project coordination to ensure progress of the SDP as a whole. The Core Group will meet at regular intervals. The PSC Steering Committee will make all necessary decisions based on proposals from the Core Group.

Each project will be subject to, and approved in accordance with, full due process as set out below⁴.

⁴ The 'P' project will require an additional step if changes are necessary to the content or status of INTOSAI-P 1. In that event the FIPP will propose an update to the SDP, and the PSC Steering Committee and the Governing Board will consider the matter and approve any changes before any further action can be taken regarding INTOSAI-P 1.

If the 'A' project proposes simpler measures, limited to adjustments to the issai.org website with no changes to the content of the standards, the Core Group may be consulted to decide whether or not it is necessary to follow due process.

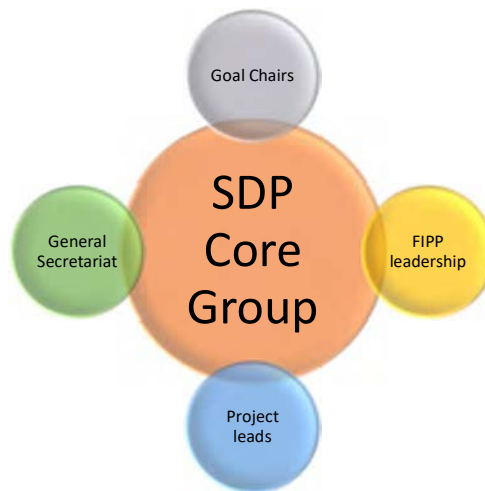


Figure 1 - SDP Core Group composition

Due process

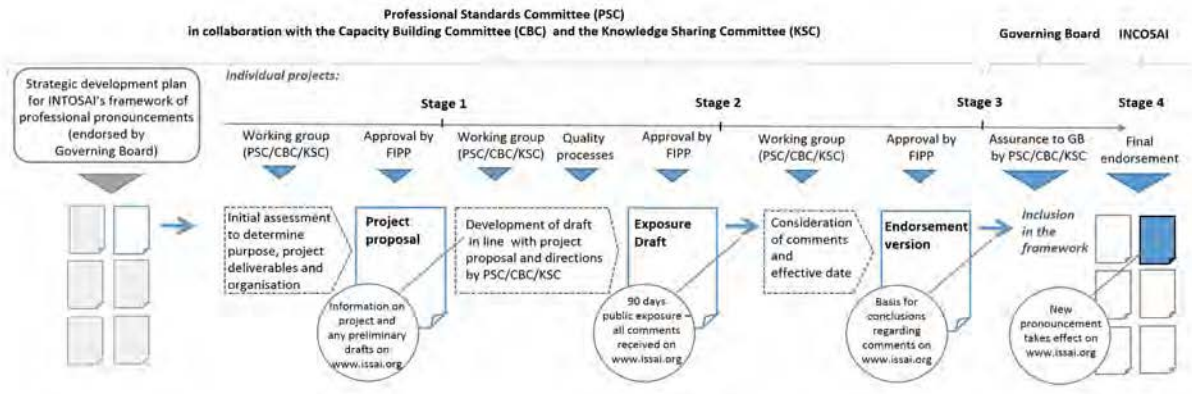
In line with [INTOSAI's due process](#), each initiative/project will be supervised by the goal chairs. Each initiative will start with an initial assessment to clarify any key issues relating to the scope and purpose of the project as set out in the project proposal. When all such issues have been settled by consultation with FIPP, the project team will finalise its development of the project proposal for FIPP's approval. It will also be decided at this stage whether the full initiative can be completed as a single project or as multiple projects run either in parallel or in sequence. The approved project proposal will inform FIPP and the Core Group about key focuses and the expected timeline and deliverables and will provide the basis for developing draft outputs.

Due process requires each deliverable to be considered and approved by three INTOSAI bodies (Figure 2):

- FIPP will approve the project proposal (stage 1), exposure draft (stage 2) and endorsement version (stage 3) on the basis of the SDP, the classification principles defining the scope of the IFPP and the categories of pronouncements, and the approval criteria established for each stage in the process.
- The INTOSAI Governing Board will refer the endorsement version (stage 3) for endorsement by INCOSAI on the basis of the responsible goal chair's assurance that due process has been followed in all respects.
- INCOSAI will endorse the final outcome.

Figure 2 provides a full but concise overview of due process from the SDP to INCOSAI:

Figure 2 – Due process





Concept paper: SDP 2023-2028 ‘A’ initiative

Background information

Why will we look into this subject?

The INTOSAI Framework for Professional Pronouncements (IFPP) is currently available in pdf format, which is a static medium that lacks the full range of modern accessibility tools. The complex layout is difficult to navigate unless users already have advanced knowledge of the IFPP to help when searching for information. The Strategic Development Plan describes easy, computerised access as a key element in helping readers approach the IFPP with confidence and finding it intuitive to use.

Involvement in the ‘A’ initiative – benefits for SAs and auditors

If you have an eye for presenting and making information accessible by applying the latest technologies, you may well be the person we are looking for. The ‘A’ initiative is about fully digitalising and presenting all our IFPP pronouncements in the most accessible way. Joining the project group on digitalising the IFPP will give you an opportunity to help us improve accessibility, leading to a better understanding and more intensive use of the pronouncements.

Scope of the project

What will we look into?

Accessibility encompasses the medium and language used and the organisation of content. To be accessible, content must be user-friendly, so digitalisation and searchability are central to accessibility.

The ‘A’ initiative consists of two parts that can be developed independently. The first is a short-term project that will involve updating the issai.org website to make it more user-friendly to



communicate as clearly as possible on the purpose and authority of the different categories of pronouncement.

The second part is more of a long-term project to digitalise the IFPP so users can access content that suits their specific needs, whatever pronouncement they are interested in. It may be advisable to examine a range of ideas for the 'A' initiative from the outset, even if some can only be put into practice after the development of other initiatives.

The following is an illustrative, non-exhaustive list of possible tasks, subject to any changes agreed by the project group.

Short-term initiatives

- Update the issai.org website to improve user-friendliness
- Explore greater accessibility to the ISAs
- Ensure equal representation for all official language versions;
- Make all documents searchable and accessible (converting picture documents to usable formats, using tools such as Optica Character Recognition)
- Clearly establish authorised versions of pronouncements

Longer-term initiatives

- Explore ideas for digitalising the IFPP for access from a computer or smartphone
- Address language diversity, including by exploring machine translation
- Digitalisation could entail the implementation of advanced search tools, interactive sections explaining changes and pronouncement history, and change alerts

Necessary skills

Knowledge of IT and web design, and a thorough understanding of the IFPP and user needs, are collective skills that will be essential for the project to succeed.

Timeline

Initiative 'A' has potential for interaction with all other initiatives. Although some parts of it can be conducted independently, such as the development of more advanced search and research



tools, others will require definitions and results from the other initiatives. For example, organising content and presenting it in different formats to make the IFPP more accessible will depend on decisions made by the 'P', 'I', and 'G' project teams concerning the arrangement and, possibly, the consolidation of certain pronouncements.

Approach

How will we implement the project?

SAIs and some INTOSAI bodies will come together in a working group which will explore possibilities and set priorities by consultation with the FIPP liaison officer, focusing at all times on user needs, perspectives and feasibility.

Whom will we consult?

We may consult SAIs, INTOSAI committees and subcommittees / working groups, and INTOSAI regional organisations.

It is possible that, at some stages, services will need to be outsourced and other organisations consulted, for instance when scanning the market for suitable technologies or determining how other international organisations and standard-setters have approached this issue and learning about their current practices.

Likely outcome

Expected deliverables

The aim is to fully digitalise the IFPP, making its content more accessible and interactive. The outcome would include a set of pronouncements that are accessible through various channels, ensuring continuity during the transition from the current document-based framework to a digital platform.

The expected deliverables include:

- Implementation of measures to enhance the accessibility and interactivity of the pronouncements by making them available in a range of formats
- Current formats to be retained for those who prefer things that way



- The variety of formats to include interactive options with advanced search tools to enhance accessibility and encouraging widespread use.

Concept paper: SDP 2023-2028 'G' initiative

Background information

According to the INTOSAI Framework of Professional Pronouncements (IFPP), INTOSAI Guidance documents (GUIDs) are to be developed by INTOSAI to support SAIs and individual auditors in:

- putting the ISSAIs into practice in financial, performance and compliance audits
- putting the ISSAIs into practice in other engagements
- understanding specific subject matter and how to apply the relevant ISSAIs¹

GUIDs do not contain obligations. They are authoritative statements backed by the IFPP, and reflecting INTOSAI's collective professional expertise, which provide guidance going beyond the INTOSAI principles and standards (ISSAIs), thus helping SAIs to understand and implement the ISSAIs.

Why will we look into this subject?

As part of the review of all IFPP documents under the 2023-2028 Strategic Development Plan for the IFPP, the criteria for developing GUIDs will be revisited. This should help to:

- ensure a streamlined, harmonised IFPP;
- provide clarity to users of the IFPP so they can make maximum use of IFPP content; and
- place all GUIDs where they can best deliver added value to INTOSAI.

The current criteria include filling gaps in existing IFPP documents, addressing widely identified needs, supporting audit streams, and being clear, focused and applicable in a wide range of contexts.

¹ Borrowed from Classification Principles.

Involvement in the 'G' initiative – benefits for SAIs and auditors

As a user of the ISSAIs you will be aware of the importance of guidance documents in the INTOSAI framework, where they give practical insights into operationalising the requirements in the standards. The 'G' initiative offers a great opportunity to become part of a project where you can contribute to the future of the GUIDs. You will help take them to a new level by determining the criteria for pronouncements to be categorised as GUIDs while also ensuring that content is aligned with needs.

The purpose of the 'G' initiative is to strengthen the professionalism of INTOSAI community by ensuring that SAIs have access to the necessary authoritative guidance on implementing the ISSAIs, giving them greater clarity on how to apply standard auditing practices. Your involvement will play a vital role in enriching global auditing practices.

Scope of the project

The 'G' initiative will aim to ensure that the INTOSAI community has easy access to relevant and high-quality guidance material regardless of the history of its development, and that specific guidance on implementing the ISSAIs is refined to help SAIs do just that.

What will we look into?

The initiative will cover the INTOSAI community requirements for GUIDs in the IFPP. Tasks may include:

- a) Confirming the purpose and value of GUIDS
- b) Identifying GUIDs on principles and/or ISSAIs and positioning them within the IFPP
- c) For subject matter GUIDs
 - Framing the criteria for identifying essential subjects
 - Positioning subject-matter GUIDs in the IFPP
 - Focusing on due process and accessibility as a means of achieving documents of the highest quality
 - Formatting and structuring to ensure maximum utility for SAIs/auditors
- d) Proposing ways of ensuring a smooth transition to the new approach to guidance

Necessary skills

We would like to build a team of individuals with extensive experience and a hands-on approach, capable of not only entertaining but also consolidating and harmonising a wide array of ideas. Collectively, the team should possess strong skills in the following areas:

- Public-sector auditing – Practical aspects of putting INTOSAI pronouncements into practice in the work of SAIs
- INTOSAI community – An understanding of, or desire to learn about, global diversity in mandates, circumstances and actual audit practices
- Understanding of INTOSAI pronouncements as well as the need and benefits of GUIDs
- Fluency in English
- Experience, open-mindedness, flexibility and openness to collaboration

We would like to appoint a project lead who can plan and organise the work, take the project forward and coordinate with the responsible goal chair, the Forum for Professional Pronouncements (FIPP) and the project leads for the other SDP initiatives.

Approach

How will we implement the project?

The project will be implemented in stages.

1. Review existing practices and requirements

- a) Evaluate the current structure and requirements of the IFPP, focusing on GUIDs.
- b) Assess the need for GUIDs for performance audits and compliance audits for which there are no supporting INTOSAI standards.
- c) Study IFRS and IPSAS best practices for insights.

2. Develop criteria

- a) Formulate criteria for GUIDs on standards in the IFPP, particularly in support of the ISSAIs.
- b) Establish criteria for other subject-matter GUIDs, in consultation with the FIPP.
- c) Clarify where GUIDs are to be placed within the IFPP.

3. Develop due process

Review and refine the due process for each category of GUID to ensure consistency and effectiveness.

4. Develop accessibility and positioning of GUIDs

Determine the best approach for making GUIDs accessible and clarify where they should be placed in the digital repository for maximum utility.

5. Determine an approach to transition

Whom will we consult?

- SDP Core Group
- FIPP
- All SAIs
- INTOSAI regions, working groups, task forces, subcommittees, etc.

Likely outcome

The 'G' initiative is likely to result in multiple deliverables in one of several scenarios.

Expected deliverables

- a) A clear set of recognised criteria for the nature of guidance which would remain an integral part of the IFPP
- b) Guidance on the format and structure of GUIDs
- c) Appropriate, streamlined and agile due process for GUIDs in the IFPP
- d) An enhanced/confirmed quality assurance protocol for documents outside the IFPP
- e) A centralised and easily accessible repository for GUIDs, with clearer roles and links to relevant documents developed by INTOSAI outside the IFPP

Expected scenarios

- a) Confirm status quo
- b) Propose two separate categories of guidance documents in INTOSAI:
 - (i) IFPP, and
 - (ii) "Other"

with options for where to place them to maximise their impact, for example:

- in a new, completely separate section at *issai.org*;
- on the INTOSAI website



- o on the websites of the various producers/owners (KSC, CBC, IDI, etc.)

- c) Retain all GUIDs in the IFPP, but in two distinct sections:
 - (i) standards and related GUIDs (under FIPP responsibility)
 - (ii) other GUIDS/guidance (under the responsibility of goal chairs, in consultation with the FIPP)



Concept paper: SDP 2023-2028 'I' initiative

Background information

The ISSAIs are the international standards on public sector auditing, as adopted by INTOSAI. They cover the different audit types, the principles and requirements relevant to each type, and a set of organisational requirements. The ISSAIs assist public sector auditors in the conduct of high-quality audits. Wherever a SAI refers to the ISSAIs, external stakeholders can rest assured that the audit report is of high quality and they can rely on the conclusions of the audit work.

According to the 2023-2028 Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (IFPP), the purpose of the 'I' initiative is to ensure the clarity of the ISSAIs. The tasks involved in the project will include:

- revising the ISSAIs to take account of the terminology and language conventions resulting from the 'T' initiative ('Developing clear and consistent terminology for the IFPP');
- identifying text that could be used in all ISSAIs to ensure clarity for users;
- identifying any unnecessary repetition throughout the IFPP, and ensuring consistency by always describing the same matters in the same way, while emphasising the key differences between audit types;
- defining and distinguishing appropriately between auditing principles, requirements and application material.

The 'I' initiative will mean an evolution, not a revolution, of the language used in the IFPP. Its purpose is not to harmonise how the three audit types are carried out, or to simplify or otherwise modify audit processes as such. It is also important to note that no elements of the ISSAIs which are taken from the International Standards on Auditing (ISAs) can be changed in any way.



Why will we look into this?

Improving the clarity and consistency of both terminology and formatting should also improve the overall consistency of the IFPP. The project team will clarify definitions, reduce repetition and remove any unwarranted differences between, on the one hand, requirements and guidelines and, on the other, the three audit types.

Involvement in the 'I' initiative – benefits for SAIs and auditors

Be part of improving the overall clarity of the IFPP, for the benefit of SAIs and auditors all over the world. Participating in this initiative will give you an opportunity to dive into the meaning of the ISSAIs. You will build on the good work of the 'T' initiative for all ISSAIs to create a more coherent structure and message shared by ISSAIs 100 to 400. By helping to clarify the ISSAIs, you will make it easier for your fellow auditors around the world to apply them correctly.

Scope of the project

What will we look into?

The initiative will focus on making sure that:

- the terminology resulting from the 'T' project is taken up in the ISSAIs;
- the same concepts are described consistently in all ISSAIs;
- differences between the audit types are described clearly and accurately; and
- the requirements for each audit type are comprehensive and logical.

Necessary skills

The initiative will need representation from the financial audit, performance audit and compliance audit subcommittees, as it will both define and distinguish between principles, requirements and applications, and ensure clarity in similarities and differences between the use of terminology within the different audit types. Since each of the three subcommittees is the key



actor for one audit type, their involvement will be pivotal to the project. The participation of the PSC subcommittees will also ensure there is knowledge of standard-setting.

Members of the project group will require skills and knowledge in the area of applying and/or drafting INTOSAI professional pronouncements or other relevant audit standards, as well as excellent English-language skills and the drive to contribute to improving the IFPP for the benefit of the INTOSAI community.

Approach

How will we implement the project?

A project group consisting of representatives from the FAAS, PAS and CAS and other interested parties will be in charge of drafting. The FIPP will assign a liaison officer.

Whom will we consult?

The CBC, KSC and IDI should be consulted to make sure that the standards are fit for purpose for SAIs in different contexts. Even if no ISSAI elements drawn from the ISAs will be up for revision, it would be beneficial to include IFAC in the work.

Since the PAS has planned ordinary maintenance of ISSAI 3000, the PSC and the SDP Core Group will ensure that this work is well coordinated with the relevant SDP projects.

Likely outcome

Expected deliverables

It is hoped that the 'I' initiative will result in a clearer and more understandable set of ISSAIs for each audit type, in that way helping SAIs to deliver high-quality audits regardless of their chosen approach. More specifically, the following changes can be expected:

- Less repetition: the IFPP may contain unnecessary repetition that could be deleted.
- Rewording for clarity: any unclear concepts will need to be rephrased. This may result in greater differences between the three audit types if that would improve the understanding of any concepts.



- Transfer of text from one pronouncement to another: transfers could go in all directions, primarily between different levels of the same audit type, but also between ISSAI 100 and the three audit types.

It will be for the project team to assess to what extent to use each of these approaches. It will be important to make sure that changes do not affect the way audits are carried out.



Concept paper: SDP 2023-2028 ‘P’ initiative

Background information

The INTOSAI Principles (INTOSAI-Ps) address the role and function of SAIs, and form the basis for their legal, institutional and organisational framework.

Why will we look into this?

The 2023-2028 Strategic Development Plan includes a revision of the current structure of the INTOSAI-Ps. The aim is to obtain a clear set of principles presented in a way that is easily accessible for users both inside and outside INTOSAI.

Developments in public finance and administration, mandates and stakeholders’ expectations may make it necessary to review and adapt the way the INTOSAI-Ps are presented (though not the principles themselves) to make them more accessible to users of the IFPP. This may mean, for example, revisiting how the INTOSAI-Ps are classified in the IFPP.

Involvement in the ‘P’ initiative – benefits for SAIs and auditors

If you become involved in this initiative you will be part of a workstream whose purpose is to strengthen and clarify the INTOSAI-Ps as the fundamental principles of public audit, making them coherent and readily applicable. The Principles inform the mandate, operations, public-interest obligation and accountability of all SAIs around the world. They also underpin SAIs’ independence, which is the most important element of the way they function.



Scope of the project

Documents covered by the P-initiative

- INTOSAI-P 1 – the Lima Declaration
- INTOSAI-P 10 – the Mexico declaration on SAI independence
- INTOSAI-P 12 – the value and benefits of Supreme Audit Institutions
- INTOSAI-P 20 – principles of transparency and accountability
- INTOSAI-P 50 – principles of jurisdictional activities of SAIs

The project should be divided into two steps, as set out in the SDP and mentioned on page 2 of the general introduction to the concept papers.

Some of the analysis carried out for the SDP showed that the principles in the above-mentioned documents are insufficiently clear. The project team will focus on the principles where issues were identified and gave rise to the 'P' initiative.

Confusion caused by a dual nomenclature

The documents labelled INTOSAI Principles (INTOSAI-Ps) mainly address institutional and organisational matters. However, they contain individual 'principles' that can also be understood as minimum requirements, each one accompanied by some form of explanation. Depending on the document, individual 'principles' are either specifically marked as such or their character as 'principles' is left implicit. The term 'principle' is also used in the ISSAIs. The user feedback which fed into the SDP spoke of the confusion caused by so many types of principles (founding and core under the INTOSAI-Ps, fundamental and audit type under the ISSAIs).

Tautology and repetition

Three INTOSAI core-principle documents (INTOSAI-P 10, INTOSAI-P 12 and INTOSAI-P 20) elaborate on matters already covered by the Lima Declaration, with a high degree of repetition that is often couched in different terms.



Skills required of the project team

A wide range of skills will be needed to implement the 'P' initiative successfully. Thorough knowledge of the functioning of SAIs and the INTOSAI-Ps is essential, as are diplomacy and frankness. The project lead will have to demonstrate professional impartiality and credibility and a global outlook.

The project group would benefit from diversity in the types and sizes of SAIs represented, as well as geographical diversity.

Interaction and impact on other projects

The implementation of the 'P' initiative will need to be closely coordinated with:

- the 'T' initiative, when it comes to defining 'principles';
- the 'G' initiative, on the positioning of guidance for the principles; and
- the 'A' initiative, to ensure the INTOSAI-Ps remain accessible wherever they are placed.

Approach

How will we implement the project?

- We will implement the initiative in a spirit of respect and diplomacy. The founding documents, such as the Lima Declaration, will be kept as a marker of important historical developments in INTOSAI and public audit.
- We will examine the 'institutional' principles and material in the INTOSAI-Ps to identify overlaps and gaps. We will then devise standard wording for the same concepts, with separate terms for each unique element of content.
- We will consider new meaningful ways of presenting the material inside and/or outside the IFPP, but in a way that remains faithful to the ideas in the INTOSAI-Ps.

Whom will we consult?

We will launch intensive and extensive consultation (e.g. using surveys/questionnaires) among stakeholders with close ties to the IFPP, such as the INTOSAI bodies and regional organisations, the UN and private-sector auditors (especially IFAC). We may also approach other relevant



actors, such as legal advisors and academics. This will help us assess what stakeholders expect of SAIs and the contribution of the INTOSAI-Ps to public audit.

Likely outcome

The 'P' initiative is likely to result in multiple deliverables in one of several scenarios.

Expected deliverables

- Clear definition of principles in conjunction with the 'I' initiative.
- Optimal positioning of the INTOSAI-Ps. There is an overwhelming argument for maintaining the integrity of these documents in their original format.
- Reinforcement of the value of the INTOSAI-Ps.
- Conforming amendments to the INTOSAI-Ps arising from the ISSAI 140 revision will be considered.

Expected scenarios

With due regard to the SDP, which builds on the outcomes of the 2020 Global Survey and the Component 1 review, at least two scenarios are possible:

- a. Confirm status quo – leave INTOSAI-Ps where they currently are in the IFPP, with no modifications; or
- b. Extract the principles from the INTOSAI-Ps and present them in a different way or format, while also maintaining the integrity of the original INTOSAI-Ps so they are readily and publicly accessible.



Concept paper: SDP 2023-2028 ‘T’ initiative

Background information

Why will we look into this?

The INTOSAI Framework of Professional Pronouncements (IFPP) consists of formal and authoritative announcements or declarations by the INTOSAI community in three series of pronouncements; Principles (INTOSAI-Ps), Standards (ISSAIs) and INTOSAI Guidance (GUIDs). Because of differences in the history and origin of the various documents, there are inconsistencies in the way the announcements and declarations are worded.

The purpose of this initiative is to examine the IFPP and establish clear and consistent terminology in all these important documents. Doing so will:

- Enhance the clarity, credibility and impact of INTOSAI’s messages;
- Deliver a stable shared set of professional concepts to facilitate collaboration within the INTOSAI community across different mandates, languages and national circumstances;
- Provide a solid technical basis for the continued development of the ISSAIs.

Involvement in the ‘T’ initiative – benefits for SAIs and auditors

This is an excellent opportunity to join a project dealing with the terminology underlying the IFPP. By creating a common understanding of existing terminology, the project will help the INTOSAI community to implement the pronouncements. A common professional terminology for audit terms such as audit criteria and materiality will enhance clarity and ensure a common understanding. The initiative is a fundamental part of the drive for greater professionalism, and will prepare the ground for future development of the pronouncements.



Scope of the project

What will we look into?

Work under this initiative will essentially break down as follows:

- Extract existing terminology: The project team might start by going through ISSAI 100 (Fundamental principles of public-sector auditing) to identify key concepts and extract useful terms and definitions. It might then examine the INTOSAI-Ps with a view to supplementing the list with any concepts not in ISSAI 100. Building on this work, the team might move on to extract terms and definitions from the classification principles that define the IFPP, and from all other ISSAIs. The team might also consider concepts in the GUIDs that could be added for completeness.
- Identify and resolve terminological inconsistencies: The team should aim to provide an authoritative definition of each term, reflecting the way it is used in the IFPP, so as to eliminate any inconsistencies. It should propose authoritative definitions to be used both when drafting any future pronouncements and in the revision of pronouncements under other initiatives of the SDP.
- Develop language conventions: The team should propose language conventions that can be used in future to avoid textual inconsistencies. It will consider how different textual elements are worded in the IFPP. In doing so, it must ensure that ISSAI requirements are recognisable as such, even if they only apply in certain circumstances. It might also describe how different terms are inter-connected. For example, it might produce a list of terms used in the ISSAIs to describe the properties of audit 'criteria'.
- Propose a sustainable solution for maintenance: Towards the end of the initiative it will be necessary to propose how INTOSAI can best ensure that terminology is maintained and future drafts are developed in line with the language conventions.

Important aspects of the project:

- Consider all five INTOSAI languages: The work will be done in English but the terminology should be translatable into the four other languages.
- Obtain information from other standard setters: Other standard setters also face the challenge of ensuring consistent terminology and drafting across their pronouncements. The project team should gather information on how they solve these challenges. What



kind of language conventions do they use? How do they ensure the conventions are enforced when drafting?

- Obtain information on SAI best practice as appropriate: Where felt to be useful for the project, SAIs could be asked to give their views on specific terms.

Necessary skills

Ideally, the members of the team should have skills in the following areas:

- Drafting of standards and other pronouncements – preferably within INTOSAI;
- Knowledge of the INTOSAI languages (English, Spanish, French, Arabic and German) – and preferably more;
- A logical approach;
- Knowledge of public-sector auditing – especially performance and compliance audit;
- Familiarity with the tasks and functions of SAIs, covering the full range of global mandates and circumstances;
- Knowledge of the INTOSAI community, enabling them to draw on the expertise of all relevant parties.

We would like to appoint a project lead who can plan and organise the work, take the project forward and coordinate with the responsible goal chair, the Forum for Professional Pronouncements (FIPP) and the project leads for the other SDP initiatives.

Approach

How will we implement the project?

The team's main task will be to identify and propose solutions to all the issues described above. In the most important or challenging cases, it may have to gather and analyse information, and identify the pros and cons of different options. It will need to work closely and continuously in collaboration with FIPP, discussing the team's progress and its recommendations. FIPP's conclusion on each issue will provide a basis for the team's further work.

Throughout the drafting process the team should continue to identify issues that need to be settled and seek advice from FIPP. This will ensure that FIPP can approve the final deliverables. After FIPP's approval



the results will be made available for public comment, and the project team will be expected to make adjustments as necessary. Outreach and consultation work should be organised in coordination with FIPP to ensure that the relevant inputs are taken into account in FIPP's approval.

Whom will we consult?

It will be important to reach out to the various subcommittees and working groups that may have been involved in developing the existing pronouncements. It may also be important to seek the views of the INTOSAI expert bodies that support auditors in areas such as financial, performance and compliance audit, internal control, IT audit, sustainability, and jurisdictional functions. IFAC must be consulted on specific terminological aspects of financial audit, and the IIA may also provide valuable input.

Likely outcome

Expected deliverables

The overall aim of the 'T' initiative is to define terminology for use in all future professional pronouncements and when updating the current ones. Future revisions and updates of the terminology will be carried out when relevant. The terminology developed will be based on the concepts defined in ISSAI 100 (Fundamental principles of public-sector auditing), and any additional definitions in other key pronouncements.

The resulting terminology will include professional language for use in all types of audit and all steps in the audit process, as well as concepts for defining the authority of the ISSAIs and establishing what it means to comply with them.

The outputs of the 'T' initiative will be:

- a glossary of key terms used in the IFPP in relation to professional practice, with definitions in all the official INTOSAI languages;
- a set of language conventions to serve as a basis for all future development or revision of IFPP content; and
- proposals for ensuring that the terminology in the glossary continues to be used sustainably in future in all parts of the IFPP.