

Notes for contributions received during the discussion session of the 70th GB meeting

SAI Argentina

INTOSAI standards are extremely useful for SAIs. SAI Argentina decided to adopt them, adapted its own standards to ISSAIs and the impact in the quality of the audits were very positive.

SAI Sweden

FIPP's work must be channeled strategically as they have limited resources. So there is a need to prioritize projects. There is a need to think very carefully before introducing new projects in the SDP.

Not everything is meant for IFPP, a lot of useful documents can be out of the framework. In this context, it is important to consider the document prepared the Goal Chairs about quality control mechanisms for non-IFPP documents.

Intosai should now take the next step in enabling FIPP which would be to establish a technical support function with 100% dedicated people to enhance the work capacity of FIPP.

SAI South Africa

Standards should be fit for purpose. Do we really know the stakeholder's different views?

It is important to demonstrate the value of our products.

There is a need to acknowledge the achievements INTOSAI had in the last 20 years in the development of standards.

Also INTOSAI has made huge steps forwards in terms of elements of professionalism. INTOSAI has work and success in all 4 areas of professionalism - standards, people to apply the standards, a conducive work environment and related measurement tools.

The implementation of standards is a long and hard journey – this is a reality in INTOSAI but was also recognized by the IFAC representatives in recent INTOSAI meetings

Regional organizations may have strong views about standard setting and are important actors to be consulted

A technical support function is an essential next step in the process. There was an experience in the past in FAS, where Sweden trained a pool of experts to participate in the detailed crafting of the documents. This experience could be seen as something similar to what is being called a technical support function now. INTOSAI could take learnings from that experience.

There is a large number of people in INTOSAI that worked on the first round of ISSAI implementation and a whole lot of people that has been involved in standard setting at either IFAC level or the processes at a local professional institute/independent auditor regulator. So, we actually do have the expertise in standard-setting, as long as we are prepared to be a bit creative in how we utilize this expertise.

SAI Japan

INTOSAI needs to be clear about our level of ambition it has in standard setting.

ISSAIs cannot override local laws. Private sector standards are different in nature, and it is expected that they have direct application - Intosai therefore does not need the same level of standards.

There is no need for an outside TSF.

ISSAI implementation should be a priority and INTOSAI should spend resources on that.

SAI Russia

There is a need to improve the transparency of the development of the SDP - SAIs must promptly be provided with documents etc so that they can be commented on. SDP should be more flexible and based on the needs of the INTOSAI community.

TSF may jeopardize independence of Intosai if outsiders are involved, It is not clear how it would be financed. It would be preferable to rather expand the FIPP to more INTOSAI members.

IDI

SAIs see a clear value in having INTOSAI standards, and many SAIs are making considerable efforts in implementing them.

It should be recognized the advances in the last years. To implement it is long journey – there is a need to give time to SAIs.

ISSAI implementation is not only a matter of developing manuals, you need leadership commitment to implement, change management in the SAI and professional staff.

The best and maybe the only way to assess ISSAI implementation is through SAI-PMF, and with the volume of SAI PMFs being undertaken this will become possible.

A good starting point would be to get a common INTOSAI understanding/definition of what we mean by ISSAI implementation. It is not just saying the SAI is adopting ISSAIs, but to assess if true changes are happening;

FIPP is still a relatively new invention, and it is too early to judge whether it is successful or not. For it to perform its work, it needs appropriate resourcing and support, and to be credible and independent. This also requires the support of the INTOSAI leadership. The establishment of a TSF is very important to improve the work of FIPP

SAI Portugal

Applying the standards represent a culture change – that must be a priority

Standard setting needs to be independent.

The people who do the audits are the professionals who must implement the standards.

There is a need to assess implementation (through SAI-PMF?) in order to advance

We can improve standard setting process, but we need to know that we're serving a specific constituency.

ECA

We must remember that standards can be applied in different ways: we need implementation practice notes on implementation.

The organizational element is very important - top leadership, monitoring and quality control mechanisms

SAI India

Need to consider the value chain: standard setting, raising awareness; implementation; monitoring ...awareness is fundamental among senior management

We do not have the monetary positioning that IFAC find themselves in. Another difference is that enforcement is not possible being a voluntary organization.

It must be considered the creation of a help-desk to help auditors about the application of standards.

It should be created of mechanism for collecting feedback from the users, maybe through the ISSAI website. SAI PMF is important for compliance checking

SAI Tunisia

Translation to national languages is crucial;
Handbooks are very important for users
Exchange of staff would help implementation

SAI USA

It is important for INTOSAI to maintain its status as the leading standard setting body for public sector auditing.

INTOSAI has an established process and forum for standard setting (i.e., the Forum for INTOSAI Professional Pronouncements) that we should continue to support.

It is also important for the INTOSAI community to ensure that it is transparent about the standards used by SAIs in conducting their work.

This is consistent with the aim of the INTOSAI 3i (ISSAI Implementation Initiative) program adopted at the 2010 INCOSAI, and which was supported by the donor community, including the World Bank.

The donor community has an interest in adherence to ISSAIs by SAIs.

At the same time, we need to be judicious in our development and revision of standards in the context of available resources and in accordance with the INTOSAI Strategic Plan

SAI Austria

We should be proud on what has been achieved; we should not overchallenge any group - all three committees are to be supported and be professionalized

Increasing Intosai budget is not feasible - we must use in-kind contributions

We need to make sure standards are implemented

SAI Norway

Fully supports the establishment of the FIPP and the development of the IFPP, and also hopes the establishment of a Technical Support Function for standard setting in INTOSAI will be used to facilitate the work and operations of the FIPP.

Concerning the road ahead, professionalization of the INTOSAI should be the main focus. The implication of that view for recruitment to a technical support function will be that it must be based solely on professional qualifications.

Not only should the role of a technical support function be more clearly defined at this point, but the role and tasks of subcommittees and other working groups in the changing structure should also be clarified.

Professional qualifications should be the basis for recruitment to a technical support function, however the funding and the location of such a function are also important."

Further Comments Received by emails after the Meeting**SAI Chile**

Translation process could also be standardized, with different instances for review before the text is approved, to make sure that the translations reflect the original document. Currently, the quality of the translations in the framework vary greatly, so it could be worth to think how to have some sort of quality control. This observation is based on the Spanish translations.

SAI Japan

First of all, INTOSAI needs to be clear about the our level of ambition it has in standard setting. INTOSAI needs to be realistic and focus on developing standards adaptable for SAIs based on in-kind contribution, instead of comparing itself with other standard setting organizations and being overly concerned about evaluation from external counterparts.

ISSAIs cannot override local laws. Private sector standards are different in nature, and it is expected that they have direct application - INTOSAI therefore does not need the same level of standards.

We should carefully deliberate whether we need to perform activities equivalent to those performed by standard setting organizations in private sector.

Therefore, there is no need for INTOSAI to set up a outside TSF which is the same level as the standard setting organization such as IFAC. The most suitable TSF staff are not external experts but SAIs' staff themselves because they understand each SAI's mandates and activities better than any other person. If TSF is also required to support the implementation of the pronouncements, SAIs' staff are still most qualified to conduct the duties for the same reasons.

The pronouncements for SAIs should be drafted and maintained by SAIs' auditors themselves in cooperation among member SAIs.

With regard to the 2nd guiding question, ISSAI implementation, which is a prerequisite for capacity development of SAIs, should be a priority and INTOSAI should spend resources on that for example conducting 3i program launched by IDI.

Implementing the revised IFPP can be achieved through strengthening the FIPP function and optimizing its activities so that establishment of the TSF would not be an only solution. If expected high quality outcome cannot be produced in a timely manner, it could be solved by increasing the number of FIPP members, rescheduling SDP implementation, including prioritizing the activities and so on.

SAI Slovakia

In the note, the observation of South Africa that „There is a large number of people in INTOSAI that worked on the first round of ISSAI implementation and a whole lot of people that has been involved in standard setting at either IFAC level or the processes at a local professional institute/independent auditor regulator. So, we actually do have the expertise in standard-setting, as long as we are prepared to be a bit creative in how we utilize this expertise.“ captured one of key challenges there are there, and that is that we (in INTOSAI) have a pool of experienced people and it depends on us how we use this vast knowledge and expertise to the benefit of our community. As we observed at the meeting, there were 17 "applicants" (if recalling well) for 3 "vacant positions" in FIPP. That was a demonstration of great enthusiasm to bring value and knowledge into the FIPP and it was a pity that not all interested could become the FIPP member according to FIPP Terms of Reference (ToR).

Other our observation refers to the intervention by Russia that „TSF may jeopardize independence of INTOSAI if outsiders are involved, it is not clear how it would be financed. It would be preferable to rather expand the FIPP to more INTOSAI members.“ Both observation (South African and Russian) in fact refer to one idea we would like to put forward for consideration of the GB and GB steering committee and its members, and that is introduction of an institution of a FIPP observer. Considering the importance of the FIPP and expectations for the FIPP outcomes hold by the INTOSA community, we, at the SAI of Slovakia, came to a conclusion and proposal, that creating the FIPP observer institution could be beneficial to the community, as it could use the interest of INTOSAI members in the FIPP work and, at the same time, without any major adjustments to existing rules, procedures governing the INTOSAI and its work bodies or disrupting the already set provision could

allow the interested SAIs to participate (without “voting rights”). The requirements on the FIPP observers could be similar or equal to those of the FIPP members as set by the FIPP Terms of Reference (ToR), etc. Most likely, the only document that would require some minor adjustment seem to be the already mentioned ToR. But, of course, all that could be a subject of further thoughts, if the idea of a FIPP observer would create a deserved attention by the relevant participants to the FIPP processes.

SAI Russia (email intrel / November 28th)

importance of the procedure of making fundamental decisions by FIPP - process should involve all the interested parties. The documents that FIPP is producing (like scoping papers for example) should be firstly discussed with WGs that are developing pronouncements so that FIPP members could have all the information, arguments and opinions of all the parties involved.

In this connection we fully support the SAI Slovakia concerning the creation of position of FIPP observer. This somehow will make the whole system more open, clear and flexible.

Closed procedure of their appointment may be of some concern.

So as a purpose for better communication it could be a good idea to involve WGs in FIPP’s activities and making decisions while developing a new pronouncement.

ARABOSAI

Consider including guidance development as a complete part of standard setting process

With regard to ARABOSAI experience in standards implementation, it comes to our attention that a number of SAI’s perhaps those who have limited capacities might face challenges relating to standards implementation because of lack of relevant guidance. Despite serious and definitely insightful experiences, the translation of standards into audits requires more comprehensive and concrete guidance’s and handbooks.

Let me call you attention to the fact that as the INTOSAI chairman highlighted during the Regional Forum for Capacity Development Graz, Austria, 5 November 2017, that INTOSAI regions are to play central role in translating standards into Audits. This sounds to be a very relevant idea that the PSC secretariat might consider by better involving INTOSAI regions in developing guidance which will constitute with the standard a full package to be implemented by SAI’s. Such suggestion will result in a new way for some regions, including ARABOSAI, by differently contributing in Standards setting.

Therefore, guidance development with more significant contribution from INTOSAI regions should be seen as a complete and integrated part of standard setting process.

Moving more closer to other standards setting organizations

With regard to difficulties that a number of SAI’s have been facing in relation to standards implementation, it is to be noticed from regional perspective that PSC can make significant progress through moving closer to other standards setting organizations. For the purpose of clarity, we don’t intend that the PSC standard setting process is less effective. It is different from other organizations process and it has to remain so. It is of a great agreement that the INTOSAI community is seen to be an inspiring model for its standard setting process. We think however that some good practices might be relevant for some regions perhaps where fragile SAI’s or limited capacities SAI’s are numerous. First time adoption standards, standards for small or fragile SAI’s can be a foundation for further discussion in this regard.

Reporting on Standards implementation

As we mentioned during the breakaway session, we think that INTOSAI is for sure giving enough priority to ISSAI implementation on its activities. With IDI doing big job in this regard through 3i

program and SAI-PMF, INTOSAI is expected to make significant progress in terms of standards implementation but positive impact would be more visible in the coming years.

We share however the main message that PSC has been promoting during the 70 GB meeting that the INTOSAI community needs more accurate and timely inputs about standards implementation. INTOSAI regions can be definitely insightful in this regard. By setting out regional reports on regular basis, regions can contribute significantly to achieve progress in this field.

SAI South Africa

- First acknowledgement of the fact that ISSAIs have come a far way from the mid-1990s, when the intentions of INTOSAI were centered on just a few pages under the heading of “postulates and standards”. Secondly we need to acknowledge how far FIPP has moved in 2 years. Compared to what we did in the first round of work on ISSAIs, the output and thinking is hundredfold better. I value FIPP for its strength, work-method and transparency.

- We also need to acknowledge that INTOSAI has made huge steps forwards in terms of elements of professionalism as defined in Abu Dhabi - we have work and success in all 4 areas of professionalism - standards, people to apply the standards, a conducive work environment and related measurement tools.

- As to the criticism of the SDP - I think that this is where we need to distinguish between ambition and reality. Talking from the point of view of the team working on pronouncement of auditor competence - our ambition screamed inclusion in priority 1, but reality dictated priority 3. And FIPP’s unemotional evaluation of this as priority 3 was indeed correct. We asked them to be the guardians of credibility and we should trust their judgement.

- As to the speed with which we can see implementation of standards, I have three reflections - (1) the words of James Gunn (MD of the IFAC associated standards boards) that reflected on the fact that getting to a proper full-blown independent standards-setting board took way over a decade. The reality call here is that we are in year 2.... we need time! - (2) The CEO of IFAC shared a slide on the success of implementation of (all) standards in IFAC with us during the recent CBC meeting - and we do not see a perfect world there either. We actually see a rather frightening reflection of slow adoption. So, if we take the view expressed by Einar that we have a measurement tool in the SAI PMF to test our community’s uptake of standards, we also need to measure it against the success IFAC had with its implementation run - another reality call! (3) If I reflect on the SAI SA journey, from the moment that we committed to implementation of basic audit standards to getting to the point of full ISA implementation, we have to reflect on at least a period of 10 years.... and even at that, we are still faced with adding the context the ISSAIs as we speak.... a continuous journey.... and another reality call.

- I do think that the PSC and the FIPP can do more to stimulate the discussion on standard-setting. If the GB is then not the place for this, you may find that regions have extremely strong views on this and that they will be prepared to dedicate more time to this. I really value the document that the ECA sent us on standard-setting (the Accountancy Europe article) and think that sharing that in the INTOSAI community can do a lot to inform the community on what is really required in this environment, which may - in turn - also make for a more formed discussion on the topic.

- A last comment on the technical support function. For me that is an essential next step in the process. When we work on the first round of ISSAI development, we had the PSC sub-committees that drive the work that FIPP now handles. I sat in the FAS under Sweden. Over and above the FAS committee (nowadays FIPP) Sweden trained a pool of experts to participate in the detailed crafting of documents - something that show a good correlation with what we may today refer to as the technical support function. The days of bringing together Special Experts Teams to do detailed crafting, before then debating these deliverables at the FAS, sounds very much like an interaction between FIPP and a proper technical support function. The value in this process was immense!!! Johanna Gårdmark (Sweden) was part of the FAS secretariat at that point in time and can probably share quite a lot of information on the thinking behind the Special Expert teams, how these were selected and utilized, as well as how these were funded.

A very last comment on resourcing - there are a huge number of people in INTOSAI that worked on this first round of ISSAI implementation. There are also a whole lot of people that have been involved in standards-setting at either IFAC level or the processes at a local professional institute / independent audit regulator that fed into the IFAC processes. In just our own SAI, I can count at least 4 of us that have been part of the original ISSAI processes and that also have extensive experience in standard-setting at our local audit regulator as part of the broader IFAC processes around auditing standards. I always wonder why we discard these expertise when we talk about our ability to bring together experts / professionals to deal with standard-setting. I guess I am trying to say that we actually do have the expertise in standard-setting, as long as we are prepared to be a bit creative in how we utilize this expertise.

SAI United Arab States

On behalf of my President in our capacity as Chair of FAAS as well as Chair of INTOSAI, I want to provide the following observations / feedback:

It is clear to us that certain audit offices are referring to the ISSAI framework but it is not clear to us if the ISSAIs are being applied. We have not received a question on the financial audit ISSAI Practice Notes from a user since we became Chair of FAAS in 2013. We recently quality reviewed the Practice Notes for ISSAIs 1200-1810 and observed that over 100 cross-references were outdated but this was not raised as an issue by any users which you would expect if this information was being utilized.

There is a need to take a big step back to ensure that we are properly focused before we continue on the standard-setting journey.

- o Why are we attempting to develop auditing standards?
- o We are presently developing technical content for ourselves (SAIs are developing technical content that is to be applied by SAIs). Since the information is not being developed by an independent body, is it appropriate to call it a standard? Is it reasonable to expect that a third party's level of confidence in the subject matter being audited will be increased by the fact that the audits were performed in accordance with "standards" developed by those preparing the audit report? Should we be attempting to place the public interest at the heart of the standard-setting activities as other standard-setters have done (independent boards, independent oversight committees for example)?

Once we have clarified the objective and defined what we are trying to develop and why we will need to consider which technical products already exist in the world to meet such an objective. This will allow us to clearly identify the residual need that we will be attempting to meet. Existing high-quality professional auditing standards developed by independent bodies at both the international and national levels are already available for financial, performance, and compliance disciplines and these need to be identified and analyzed before we continue.

Once we have clarified the objective and defined what we are trying to develop, the whole standard-setting structure will need to be analyzed and possibly changed and all existing documents will need to be evaluated to conclude if they should be retained.

The need for a technical support function will depend on the result of the above analysis. If we decide that we want to attempt to develop standards in the public interest, it is clear that we will need a permanent technical body including external expertise to perform the research that will be required to achieve the required quality level.

From the perspective of a developing SAI, products such as audit methodologies are of the greatest value as we work to develop our office. The demand for the regularity audit manual of AFROSAI-E is a good example. Therefore, in our opinion INTOSAI's efforts could better serve the users (developing SAIs) through these types of interventions.

SAI Argentina

Effective level of ISSAI implementation seems to be lower than expected. All participants agree to prioritize but only few SAIs members have already implemented them. Argentina SAI's case is a good practice to be shared with other INTOSAI members.

INTOSAI giving enough priority to ISSAI implementation on its activities? We consider some aspects could still be improved. To share best practices and lessons learnt to all INTOSAI regions

Design a critical, chronologic and technical IT toolkit.

ICAT Guides and PMF method are good examples

Take into account the different legal/constitutional mandates of the SAIs.

Strengthen training and facilitation to all SAI s professionals. Avoid only training to high-medium management level.

IDI should develop a new "fresh" proposal for the 3i Programme..

What could be the roles of PSC and other INTOSAI committees in this regard?

Share experiences with SAIs of all INTOSAI regions

Create a professional International Certificated career for public auditors.

Promote new point of views to analyze audit themes (f.ex. SDG audit)

Changes are welcome but public audit regulation and standards should remain on behalf the INTOSAI.

FIPP should establish a technical support function, perhaps with 100% dedicated professionals to enhance the work capacity and help INTOSAI.

Related to INTOSAI and it links to others organizations, as IFAC or IIA, our opinion is different as the ones heard during the PSC session. We consider that SAIs have a social role to play in the control of the public sector.

IFAC (a global organization for accountancy profession) could help our work, but we cannot forget that public sector auditing has its own particularities.

Regarding the proposal of close work with the IIA, we do not express opinion on this matter.

For instance, some Supreme Audit Institutions legal mandates could lack of faculties to exercise internal control.

SAI Russia

With reference to the current situation around the International Framework of Professional Pronouncements (IFPP) the Accounts Chamber of the Russian Federation would like to comment about the following.

On the whole the procedure of discussions and taking decisions by such INTOSAI organs as PSC, KSC, FIPP on key issues is not quite clear and transparent.

We believe that this process concerning such issues as, for example, preparation of SDP should be preceded by its wide discussion within the INTOSAI community. The results of FIPP's meetings should be promptly disseminated between all the interested parties. Every INTOSAI member should have the opportunity at any moment to obtain necessary information, speak out the opinion on key issues, promptly share information, give comments to any materials and a SAI should be confident that it will be heard.

We think that FIPP members should understand that its job is expert-advisory functions and decisions taken by Forum are voluntary to follow. FIPP should demonstrate more flexibility and openness while preparing and revising SDP taking into consideration actual needs of the INTOSAI community. Besides we should understand that in the period of the transformation of the whole standards system the process of developing of any methodological documents that has been started before should not be broken.

The question of the Technical support function (TSF) is still polemical. It is supposed that such organ is aimed to facilitate FIPP members by taking some of its functions and it should be composed by full-time professional experts. At the moment the issue of TSF financing is not quite clear, that may jeopardize the fundamental principle of INTOSAI independence, especially if TSF will be composed by non-INTOSAI experts. Besides the problem of FIPP's work overloading can be solved by not creating a new body but increasing the number of FIPP members.

As far as involving external stakeholders (like World Bank, Institute of Internal Auditors) in the process of developing pronouncements, we believe it would be reasonable to focus more on the INTOSAI internal stakeholders (subcommittees, working groups etc.) as the key users of INTOSAI products are the SAIs themselves and they actually form these mentioned internal bodies.

As far as the process of implementation of INTOSAI products is concerned we think that relevant INTOSAI bodies (like working groups) that are actually developing pronouncements can have the key role in solving this problem. Whilst FIPP would still have coordinating and advisory functions.

SAI Sweden

The issue of limited implementation is three-fold:

- SAIs cannot implement due to legal constraints such as national laws or regulations specifying which standards must be used.
- SAIs have the ambition to implement, but find it too difficult.
- SAIs do not want to implement the INTOSAI pronouncements, as they find other standards more useful in their context.

We focus on the second category. We need to recognize that implementing pronouncements is a demanding and resource intensive process, not least in developing countries. It is not just about writing manuals and training staff, it is also about introducing a new mind-set and changing attitudes. Implementing the ISSAIs also affects management and organizational structures, which requires a change management process within an organization.

There are several practical reasons why ISSAI-implementation might be challenging, such as:

- Lack of skills (both in the application of the standards and in how to manage a change management process.)
- Lack of both monetary and human resources.
- Insufficient support from top management due to a variety of reasons, such as general resistance to change, threat to existing hierarchies etc..
- Weak understanding of how the standards and guidance might be operationalized in the SAI's context and environment.
- Unclear standards and guidance provided by the INTOSAI community.

These are some potential explanations, but until we know why ISSAI implementation is not as effective as we would expect, it is difficult to consider options for solutions.

Is INTOSAI giving enough priority to ISSAI implementation on its activities? If not, what else can be done? What could be the roles of PSC and other INTOSAI committees in this regard?

The operational implementation of standards needs to be a task for individual SAIs (sometimes with help from peers or donors). In order to assist SAIs, a lot of work is done in this field by the IDI, donor organisations, and through peer-to-peer support. The SAI capacity development database may provide the best overview of current investments in ISSAI implementation.

(<http://www.saidevelopment.org/default.aspx>)

INTOSAI's global bodies (with the exception of the IDI) and most regional structures are not organized to provide practical support to individual SAIs in ISSAI implementation, which, in our view, is appropriate.

The role of the PSC, or more specifically a Technical Support Function (TSF), could be to act as a "helpdesk", providing advice on issues such as the implementation and interpretation of the pronouncements.

The CBC and the INTOSAI regions could promote and facilitate good practices in peer-to-peer cooperation and encourage a focus on ISSAI implementation. Furthermore, regions and the IDI can facilitate or provide training related to the pronouncements and their implementation, which will help build the critical mass of skills necessary in SAIs. The IDI should remain the primary provider of support on a global level without overlap from other INTOSAI global bodies.

Within the INTOSAI-Donor Cooperation donors could be encouraged by INTOSAI to allocate even more resources for the implementation of pronouncements.

Another issue that is linked to the implementation is the need for a feedback loop to FIPP and the PSC in terms of the understandability and usability of the pronouncements. By learning from experience, we can support future ISSAI implementation initiatives with pronouncements that are easier to understand and use.

Is the current set-up likely to provide standards for SAI auditors with appropriate level of quality or should INTOSAI promote deeper change the way it produces its standards, for example, moving closer to other standard setting organisations as the IFAC and IIA?

The Swedish NAO believes that the introduction of a TSF would be vital in improving the IFPP. The TSF would increase the capacity of the standard setting process, in line with INTOSAI's ambitions. INTOSAI should continue to cooperate with IFAC in the development of ISSAIs for financial audit. However, it is important that INTOSAI owns its pronouncements and remains the organisation that sets the pronouncements for public sector audit. INTOSAI needs to continue to include a public sector perspective in order to ensure the pronouncements are relevant and applicable for its members. INTOSAI's role as a standard setter also strengthens the legitimacy of the pronouncements.

SAI India

The Standard setting process can be seen as a value chain involving various stages. The present status of each stage in the value chain and possible action that could be taken to improve standard setting in INTOSAI are described below:

1. **Standard Setting:** This is the stage in which maximum changes have been made in the last one year. Some of the initiatives taken on standard setting are:
 - Forum for INTOSAI Professional Pronouncements (FIPP) has been approved as a permanent body at the 2016 INCOSAI
 - A revised Due Process for IFPP was approved at the 2016 INCOSAI
 - A Strategic Development Plan for IFPP was approved at the 2016 INCOSAI
 - The INTOSAI Framework for Professional Pronouncements (IFPP) was approved at the 2016 INCOSAI
 - An Advisory Group for Standards is being set up

So, significant steps have been taken recently to improve standard setting and the results of these initiatives will be evident only after a few years. Meanwhile, one major difference between other professional standard setting bodies like IFAC and INTOSAI is that in case of INTOSAI, the standards are initially not drafted by professionals, but is done on a voluntary basis by various SAIs who make in-kind contribution by allowing their staff to work on standard setting. So, any attempt at having professionals to initially draft the standards could not be in line with the voluntary and inclusive nature of INTOSAI.

2. **Raising Awareness:** This is a stage that is often not given much importance. At present, other than posting the newly developed/revised standard in the website, there is hardly any other activity to reach out to the INTOSAI community on the new/revised standard. When IDI implemented the 3i Programme, senior management workshops were conducted in the regions and the importance of ISSAIs was explained and commitment of senior management was obtained to conduct iCAT assessments. From the experience of SAI India, such a workshop had a salutary effect and based on the commitment made at the Workshop, iCATs were conducted for all three streams of audit, the iCAT recommendations followed up and guidelines on the three streams of audit were either developed or revised. It would thus be essential to reach out to the senior management of SAIs through such workshops once in a few years or through other medium more frequently on professional pronouncements.
3. **Implementation:** This is another stage in which there is scope for making a meaningful contribution. Presently, if the practising auditors in the field have any questions/doubts on the ISSAIs, there is no forum/medium available for them to seek clarifications. It might be a

worthwhile effort, if a helpdesk is set up to provide clarifications/ respond to the queries of SAI auditors. Few SAIs could also be provided handholding assistance in implementing ISSAIs. Again implementation is a stage in which there is a major difference between other professional standard setting bodies and INTOSAI. While, other professional bodies can demand implementation of standards, in case of INTOSAI, implementation cannot be enforced and it is left to the SAI to decide on implementation of ISSAIs. Thus, raising awareness becomes very important as it can have a positive impact on SAI's decision to implement ISSAIs.

4. **Monitoring implementation:** Conducting surveys to get inputs on ISSAI implementation is a soft option that may not provide credible inputs on the extent of ISSAI implementation. The SAI PMF can be an important tool to monitor the implementation of ISSAIs and over the next few years with several SAIs committing to carry out SAI PMF assessments, more credible details on ISSAI implementation could emerge.
5. **Feedback on ISSAIs:** Again there is no centralized forum/entity to which feedback can be provided on the present ISSAIs. If a suggestion is to be offered to improve the text or to add new content to the ISSAI, there is no clearly defined authority to which such feedback can be sent. Possibly, the Helpdesk itself could double up as the mechanism for getting feedback, which could be later considered at the time of subsequent revision of ISSAIs.

Conclusion: So even within the present framework of INTOSAI, there is tremendous scope for strengthening the standard setting process. However, if INTOSAI is to become a fully professional entity like IFAC, then a decision has to be made as to what are the core principles that would drive INTOSAI – is it being a fully professional entity or is it to be a professional entity that is inclusive and voluntary. It may not be possible for INTOSAI to be a fully professional organization and at the same time aspire to be inclusive and voluntary.