

---

Emne:

VS: 361/364/254-INT/14 - PSC evaluation a recom. to improve INT standard setting

**Fra:** <intosai.eg@rechnungshof.gv.at>

**Dato:** 1. aug. 2014 10.38.05 CEST

**Til:** <bj@rigsrevisionen.dk>, <nas@rigsrevisionen.dk>, <kb@rigsrevisionen.dk>

**Cc:** <psc@rigsrevisionen.dk>, <dodarog@gao.gov>, <forsterm@gao.gov>, <MihmJ@gao.gov>

**Emne:** 361/364/254-INT/14 - PSC evaluation a recom. to improve INT standard setting

Ms Bettina Jakobsen  
Deputy Auditor General  
Chair PSC Steering Committee  
Rigsrevisionen  
St. Kongensgade 45  
1264 København K  
Denmark

Dear Ms Jakobsen

Thank you for sharing with us the draft for comments of the PSC evaluation and recommendations to improve INTOSAI's standard setting and giving us the opportunity to comment.

I would like to thank you most cordially for your efforts regarding the future standard setting in INTOSAI. At the same time I also must emphasize the on-going work of all parties involved in the discussion related to the new Strategic Orientation of INTOSAI.

Against this background we consider that this important document regarding the future standard setting of INTOSAI should take into account the results of the survey among all INTOSAI members regarding the coming Strategic Plan at present carried out by the Task Force on Strategic Planning (TFSP). The survey precisely includes questions regarding Goal 1, professional standards, challenges and opportunities for INTOSAI and the answers of our members should really be taken into account, thus corresponding to one of INTOSAI'S core values inclusivity. This is also underlined in the PSC mandate 2014-16 establishing *"to evaluate and improve the standard setting processes in close cooperation with the TFSP in order to ensure and develop INTOSAI's standards for public sector auditing."*

In addition, it might be precipitate to present concrete structural and organizational proposals for future standard setting before a first draft of the Strategic Plan 2017-22 has been presented because currently there is no guarantee that the structure with four strategic goals will continue unchanged.

Further more I would like to underline that the elaboration of a whole new structure for INTOSAI (as presented in the chart on page 24 of the document) clearly corresponds to the TFSP. Along this line, also some of the 10 challenges for a sustainable solution such as the overall coordination, decision making and

responsibilities, wider INTOSAI external recognition or ISSAI implementation present issues regarding INTOSAI as a whole and therefore are to be addressed within the TFSP. This also applies for the proposed long-term development goals, which would prejudice the decision of INTOSAI both regarding the Strategic Plan 2017-22 as well as the one for 2022-2028.

Against this backdrop I would propose to have a discussion within the TFSP with regard to this evaluation and recommendations to improve INTOSAI's standard setting in order to ensure a coherent approach of the PSC and the TFSP and at the same time to avoid duplications of work.

Very best regards,

Josef Moser

-----  
**Dr. Josef MOSER**  
Secretary General of INTOSAI  
President of the Austrian Court of Audit  
Court of Audit  
Fach 240  
1031 Vienna  
Austria  
Tel: +43 1 711 71 - 8073. - 8474  
Fax: +43 1 718 09 69  
E-mail: [intosai@rechnungshof.gv.at](mailto:intosai@rechnungshof.gv.at)