

2017/9



For the attention of the chairs of the:

Performance Audit Subcommittee,
Financial Audit and Accounting Subcommittee,
Compliance Audit Subcommittee &
Internal Control Standards Subcommittee

March 14, 2017

Dear colleague,

As you know, the INTOSAI Governing Board approved the first version of the Strategic Development Plan (SDP) for the period 2017-2019 in December 2016. Preparing this planning document for the first time and taking it through the stages of consultation and approval within limited time was a difficult process carried out by the FIPP, with support of the Goal Chairs. As a consequence, the time available for the subcommittees to discuss their projects included in the SDP was necessarily restricted and it is likely that the subcommittees did not have the opportunity to fully discuss this matter with their members properly.

Considering this, we see the need to carry out a revision of the current Strategic Development Plan this year. Substantial changes are not expected at this point - the priority for 2017-2019 is to put the revised IFPP in place. However, a revision with the necessary adjustments could help us to fulfill the purpose of the Plan: to be, *"a general strategy and working plan for the development of the framework towards a clear, consistent and adequate set of professional pronouncements"* (Due Process for the INTOSAI Framework of Professional Pronouncements, page 4).

It is important to mention that the PSC, CBC and KSC Chairs will start the process for the development of the next strategic development plan (for the period 2020-2022) next year, well in advance, in order to have a procedure that allows a broad process of consultation within INTOSAI and with external stakeholders.

The PSC Chair, in collaboration with the other Goal Chairs, has developed a timetable for the revision of the current SDP. The first step will be for the subcommittees and working groups to analyze the SDP content related to them.

In order to start the revision, I kindly ask your subcommittee to analyze carefully the SDP, with special attention to projects that will likely involve your subcommittee. If you detect the need for amendments in any point, please inform us no later than 15 May 2017.

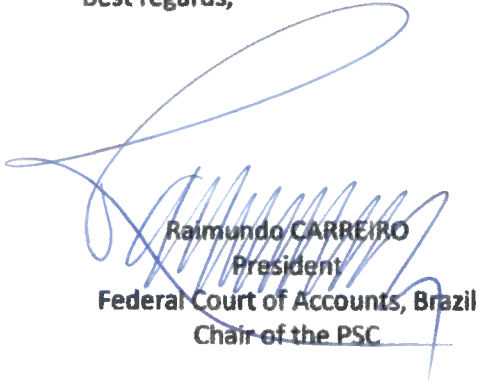
I would like to let you know that, after we collect suggestions for amendments from all the subcommittees, we will consolidate and present them to the PSC Steering Committee, during its meeting on June 8-9, 2017. The Steering Committee will consider these suggestions together with the CBC and KSC working groups' suggestions, and offer inputs to the revision of the SDP. FIPP will then assess the resulting document and

Address for reply: Setor de Administração Federal Sul, Quadra 4, Lote 1, 70873-010 – Brasília - Brazil
E-mail: psc@tcu.gov.br
Telephone: + 55 61 3316-7626

prepare a revised version for the approval of the PSC SC by written procedure later on this year. Once approved, the revised SDP will be submitted to the Governing Board for endorsement.

If you have any questions or comments regarding this request, please contact the PSC Secretariat at the Brazilian Court of Accounts (psc@tcu.gov.br).

Best regards,



Raimundo CARREIRO
President
Federal Court of Accounts, Brazil
Chair of the PSC



Danièle LAMARQUE
Member
European Court of Auditors
Vice-chair of the PSC