

September 23, 2020

Hege Larsen, Secretariat  
INTOSAI  
Professional Standards Committee  
Emailed to: Hege.Larsen@riksrevisjonen.no

Dear Secretariat Larsen:

Thank you for the opportunity to review the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2020-2022, Component 1, with an eye toward clarity of concepts and presentation.

The IIA offers several observations:

The diagram titled “The Value of INTOSAI” on Page 2 includes a number of critical assumptions that INTOSAI is currently unable to assert with any great certainty. This includes “implementation of standards and guidance,” “SAI capacity development,” and “monitoring and evaluation”. INTOSAI produces standards and guidance, but is unable to gauge how widely they are adopted in any meaningful and rigorous fashion. Reported adoption is not necessarily a fair indicator. INTOSAI may benefit from more systematic and independent research to validate its advocacy claims and target its future strategic efforts.

The IIA applauds the ambition in reference to the second Strategic Development Plan on Page 2, focusing “on strengthening the holistic approach to how professional standards, capacity development and the sharing of knowledge should interconnect and interact to address the risks and challenges that INTOSAI and individual SAIs face.” This successfully pinpoints a significant gap in current practice that needs to be addressed to ensure real progress in advancing professional practice. The issue of interconnection is a valid and vital one, if the hope to ensure wide and consistent adoption of the standards is to be realized.

Monitoring of acceptance and implementation is crucial to effective implementation of the standards. However, Page 3 gives no indication that this forms part the IFPP vision. The IIA readily supports other aspects of the vision, although the means by which everything is to be achieved is not really described in this paper. As indicated above, a survey of actual adoption and implementation of the standards as a legally binding requirement could provide concrete evidence of engagement among SAIs in support of the vision outlined in this paper.

Section 2 on Page 5, titled “No evidence that pronouncements are fulfilling their intended purpose”, is a welcome acknowledgement of a weakness of current arrangements. The IIA is very supportive of the IFPP dealing with this issue as a priority, as with other areas noted on pages 5 and 6 that need tackling, and which are rightly highlighted.

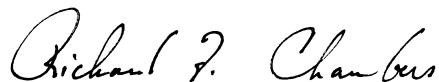
Page 6 covers in more detail the challenges faced in ensuring consistent adoption and implementation. While it is often necessary to rely mainly on surveys to establish a picture, it could be beneficial in the future to obtain more specific evidence to support current perceptions. This can be done reliably only by some sort of independent review process, either peer review or, if resources permit, a dedicated resource for this purpose. It would require only a relatively small sample to establish a more accurate picture.

Page 7 onward tackles the need to review and revise the current framework. Reference is made to the need for practicality and easy reference, keeping up-to-date and keeping the framework as simple as possible. These are very laudable aims, but they imply a complete revision of the current standards. The separation of principles, standards, and guidance is to be supported as crucial, but this project could strain capacity if a review and revision of the current framework is to be done by 2022. Perhaps it is the intention simply to provide a roadmap for a way forward by 2022. Either way, this review area is where consultation with key stakeholders and other agencies should be an essential part of the strategy, and is where The IIA would like to be involved to help ensure adequate resources, particularly internal audit, are referenced wherever appropriate as a clear assist to the work of SAIs.

Lastly, while The IIA sees this as a fairly comprehensive strategic plan, there is little clarity as to how it will be achieved, where specific responsibilities will lie, etc. The IIA sees the urgent need for a project plan that identifies timelines, resources, etc.

As mentioned above, The IIA would welcome the opportunity to participate as such. The IIA expresses its unwavering support for INTOSAI and values the productive relationship our two organizations have built over many years. Please contact PSC member Francis Nicholson, The IIA’s Vice President of Global Relations, at [francis.nicholson@theiia.org](mailto:francis.nicholson@theiia.org), for questions or further comment.

Sincerely,

A handwritten signature in cursive script that reads "Richard F. Chambers".

Richard F. Chambers, CIA, QIAL, CGAP, CCSA, CRMA  
President and Chief Executive Officer  
The Institute of Internal Auditors