

Date : 07 March 2017

*Dear Chairs and Members of INTOSAI Sub committees/ Working Groups*

**Subject: Project Groups for Implementation of Strategic Development Plan (SDP), 2017-19**

As you are aware, the XXII INCOSAI in December 2016 decided to launch a revised INTOSAI Framework of Professional Pronouncements (IFPP). A Strategic Development Plan (SDP) was endorsed by the Governing Board which lists the projects that need to be developed and carried out in order to complete the IFPP in time for the next INCOSAI in 2019. The SDP is a plan for developing ISSAIs and the other new categories of pronouncements; INTOSAI-Ps, GUIDs and COMPs.

On behalf of FIPP, I am writing to you to seek your support in carrying out these projects by incorporating them suitably in your work plans for 2017-18 and 2018-19. In line with this, I would like to draw your attention to following matters at hand.

1. The SDP 2017-19 sets out clear priorities for the work to be completed by 2019 INCOSAI. As you will see in Tables 2 and 3 of the SDP, there are 13 projects involving strengthening of ISSAIs and the development of GUIDs categorized as Priority 1 and Priority 2. These projects aim to provide a robust ISSAI framework and a clear and consistent set of GUIDs that supports the implementation and use of the ISSAIs on financial, performance and compliance audits and applies the fundamental principles of the ISSAIs to audits of various specific subjects such as internal controls, IT, privatization, environment, public debt and disaster related aid.
2. During 2017, FIPP recommends that the INTOSAI bodies that are involved in drafting of standards and guidelines, initiate a review of relevant material already available and any knowledge and experience already gained which could be used in the best possible way to strengthen ISSAIs and come up with new set of GUIDs. In the current SDP, for each of the projects, main sources of materials for the GUIDs have been identified. This includes guidance that has previously been included as ISSAIs or INTOSAI GOVs as well as other available guidance from the IDI or the INTOSAI Regions. For each of the 13 projects, the SDP also identifies the potential groups within INTOSAI who could be part of the project groups that will carry out drafting for the ISSAIs/GUIDs.
3. We recommend each Subcommittee/Working Group which appears in the column "Preliminary group may be drawn from" in Table 3 of SDP, to assign between one and three representatives to each of the projects in the SDP under priority 1 and 2 in consultation with their respective goal chair. In cases where ISSAIs or INTOSAI GOVs were developed by Working Groups which no longer exist, it will be for the Goal Chairs





concerned to consider assigning appropriate representatives and the Subcommittees/Working groups may look towards the Goal Chairs for guidance.

4. The task of the preliminary groups as referred to in the SDP will be to carry out an initial assessment and develop a project proposal as required by the INTOSAI due process for professional pronouncements. To facilitate this process, FIPP members have been assigned role of a liaison officer for each of the projects. Once the project proposal has been approved, the project group can be formed with the help of Goal Chairs where necessary.

*(Please refer to Appendix I – List of FIPP Liaison Officers for SDP Projects)*

5. As you may be aware, the responsibility of ensuring observance of Due Process for all professional pronouncements included in IFPP lies with FIPP. Therefore, when the working group has completed the initial assessment and developed the project proposal, the chair of the PSC, CBC or KSC will refer the project proposal that is identified in the SDP to FIPP for approval. The relevant requirements for the project proposals can be seen in the *Due Process* document and a template for *Project Proposal* which will be sent out shortly.

*(Please refer to Appendix II- Due Process)*

6. During this process FIPP will, through the assigned liaison officer, assist the project groups to meet the requirements of the due process in their project proposals in order to make the process as efficient as possible. As part of this process, FIPP has come up with the drafting conventions to be used when drafting GUIDs.

*(Please refer to Annex III – FIPP Drafting Conventions for GUIDS)*

7. I would like to urge the respective Subcommittees/Working groups to immediately initiate a consultative process with their goal chair and amongst themselves to set up the project groups for respective projects under Priority 1 and 2. As mentioned above, FIPP members would be available as liaison officers for consultation and clarifications, if any, on way forward. In order to initiate the work at the earliest, I recommend that project groups may be set up as soon as possible and the constitution of such project group may be intimated to FIPP by **15 April 2017**.

8. We at FIPP are looking forward to forging a fruitful partnership with the Sub committees and the Working Groups for achieving the common goal of INTOSAI to provide professional and credible standards for public auditing.

Yours sincerely

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