

## **PAS meeting Compendium:**

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## List of useful abbreviations

### INTOSAI goal chairs:

- ❖ **PSC: Professional Standards Committee (Chair: TCU Brazil, Vice-Chair: ECA)**
  - TCU: Tribunal de Contas da União
  - ECA: European Court of Auditors
- ❖ **PSC-SC: PSC Steering Committee**
- ❖ **KSC: Knowledge Sharing Committee**
- ❖ **CBC: Capacity Building Committee**

### Framework:

- ❖ **ISSAI: International Standards of Supreme Audit Institutions**
- ❖ **IFPP: INTOSAI Framework of Professional Pronouncement**
- ❖ **FIPP: Forum for INTOSAI Professional Pronouncements**
- ❖ **TSF: Technical Support Function (possible new support structure in INTOSAI)**
- ❖ **SDP for the IFPP: Strategic Development Plan for the INTOSAI Framework of Professional Pronouncement**
- ❖ **Strategic Plan of INTOSAI (Not the same as the SDP for the IFPP)**

### PSC Subcommittees:

- ❖ **FAAS: Financial Audit and Accounting Subcommittee**
- ❖ **CAS: Compliance Audit Subcommittee**
- ❖ **ICS: The Subcommittee on Internal Control Standards**

### Implementation:

- ❖ **IDI: INTOSAI Development Initiative**
- ❖ **3i programme: ISSAI Implementation Initiative (IDI)**

**Sustainable Development:**

- ❖ (UN) SDGs: (United Nations) Sustainable Development Goals
- ❖ ISAM: IDI SDGs Audit Model
- ❖ UNDESA: United Nations Department of Economic and Social Affairs
- ❖ UN HLPF: High-level Political Forum on Sustainable Development

**INTOSAI Working Groups:**

- ❖ WGEPPP: Working Group on Evaluation of Public Policies and Programs
- ❖ WGEA: Working Group on Environmental Auditing
- ❖ WGKNI: Working Group on Key National Indicators
- ❖ KNIs: Key National Indicators
- ❖ WGPPA: Working Group on Public Procurement Audit

**Auditor Competency:**

- ❖ TFIAP: Task Force on INTOSAI Auditor Professionalisation
- ❖ PESA: Professional Education for SAI Auditors

**SAIs - frequently used abbreviations:**

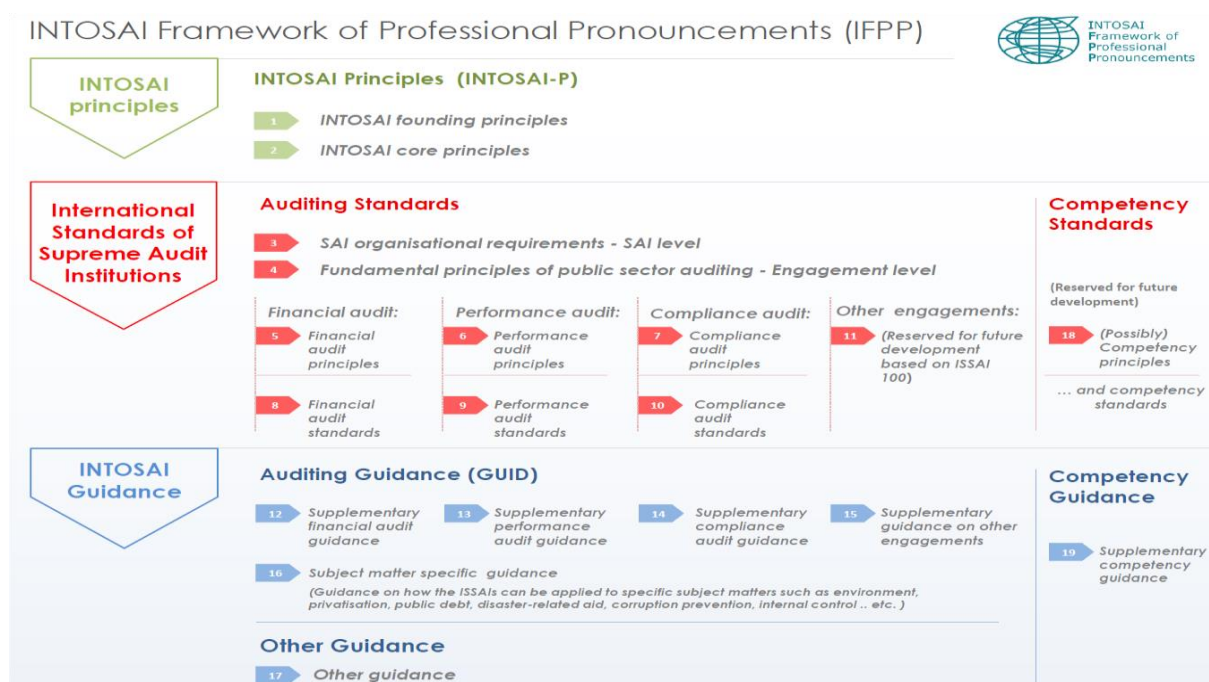
- ❖ SAI: Supreme Audit Institution
- ❖ NAO: National Audit Office
- ❖ SAO: State Audit Office
- ❖ A-G: Auditor-General
- ❖ OAG: Office of the Auditor General
- ❖ GAO: The U.S. Government Accountability Office
- ❖ SAI UAE: SAI United Arab Emirates (INTOSAI Chair)

**Agenda items 1-B, 1-D, 1-E and 1-F**

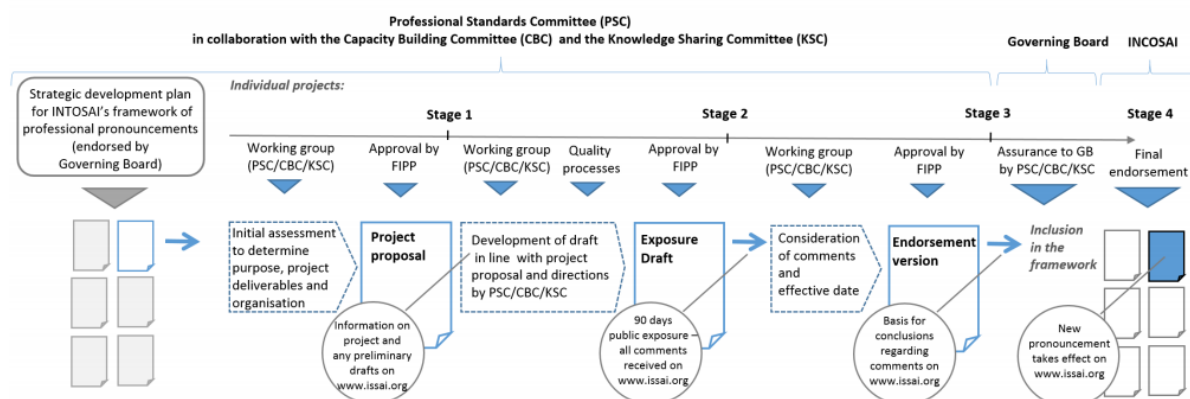
Work plan for the INTOSAI Performance Audit Subcommittee (PAS), 2017-2019

- Support implementation of the ISSAI 3000 series, in close cooperation with IDI
- Work towards realising the SDP for the IFPP
- Contribute to the follow-up and review of the UN Sustainable Development Goals, crosscutting priority 2 of the INTOSAI Strategic Plan goal 2: undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs
- Be an arena for sharing good practices in performance audit

## Agenda item 1-D: Updates on INTOSAI processes



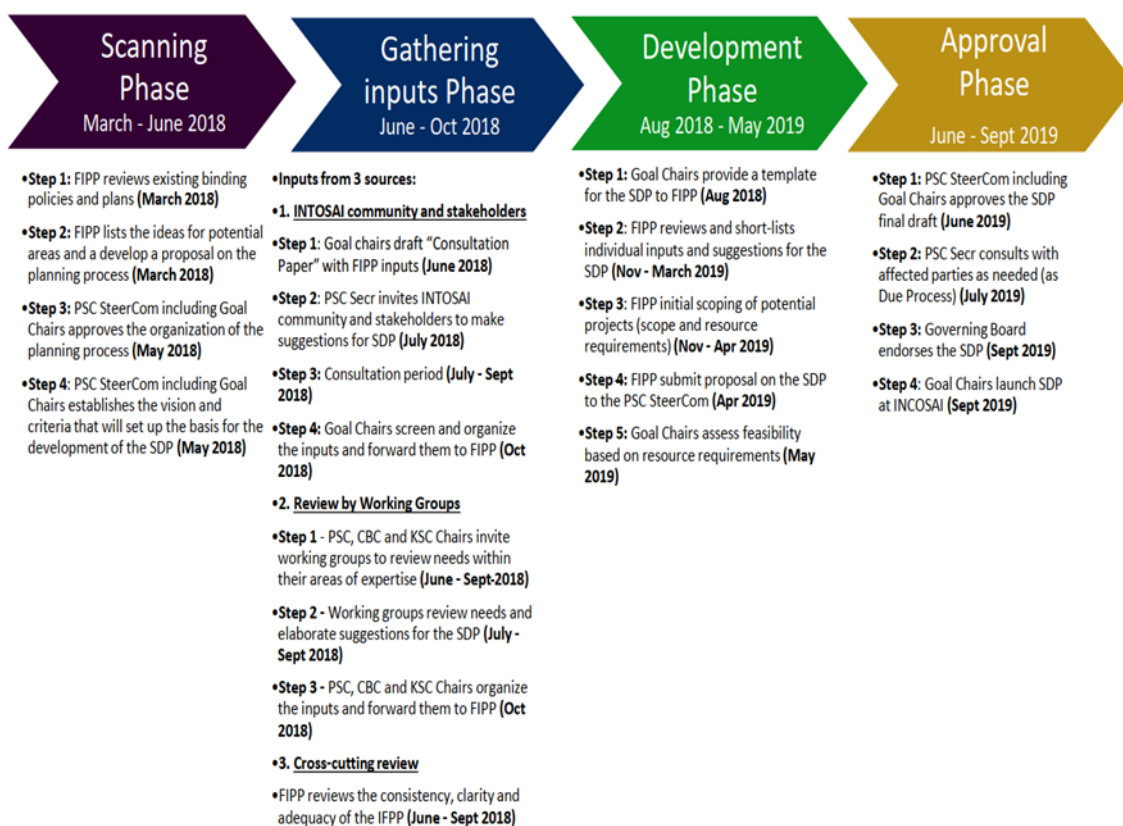
### Main mechanisms to ensure accountability, transparency and quality in INTOSAI standard setting



## Process for Developing the next Strategic Development Plan for the IFPP

### INTOSAI Framework of Professional Pronouncements

*(To take effect from INCOSAI 2019)*



## **Agenda item 1-G: SDP for the IFPP 2017-2019**

***Submitted to PSC and FIPP 12 February 2019:***

### **Performance Audit Subcommittee (PAS)**

#### **Results of Initial Assessment - Strategic Development Plan Project 3.8**

Source: Project 3.8 is included in INTOSAI's Strategic Development Plan 2017-2019. INTOSAI's Performance Audit Subcommittee (PAS)<sup>1</sup> was designated as the lead for project 3.8.

Description of Project 3.8: Obtaining an understanding of Economy, Efficiency and Effectiveness of an entity and applying relevant methods in the context of a performance audit

General Tasking: PAS members from the Auditor General of Norway, Auditor General of South Africa, and US Government Accountability Office (GAO) will conduct a preliminary assessment of the value and need for initiating Project 3.8, specifically, whether revisions or additional ISSAIs in the 3000-series or GUIDs in the 3900-series are needed. Target for completion of this preliminary assessment is February 2019.

#### Project Team:

Ms. Elise Fidjestol Eriksen, Office of the Auditor General of Norway: [elise.fidjestol@riksrevisjonen.no](mailto:elise.fidjestol@riksrevisjonen.no)

Mr. Kevish Lachman, Auditor General of South Africa: [KevishL@agsa.co.za](mailto:KevishL@agsa.co.za)

Mr. Corrie Pretorius, Auditor General of South Africa: [cori@agsa.co.za](mailto:cori@agsa.co.za)

Ms. Cathy Berrick, US GAO: [berrickcgao.gov](mailto:berrickcgao.gov)

Ms. Diana Maurer, US GAO: [maurerd@gao.gov](mailto:maurerd@gao.gov)

#### Work Completed Assessing Project 3.8:

- The team identified and reviewed existing INTOSAI and other guidance related to economy, efficiency, and effectiveness (hereafter referred to as the 3Es) in the context of a performance audit:
  - Reviewed and summarized INTOSAI guidance, including ISSAIs 300, 3000, 3100, and 3200<sup>2</sup>, as well as INTOSAI GOV 9400.

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<sup>1</sup>The INTOSAI Professional Standards Committee (PSC) leads the efforts within INTOSAI to provide to the Supreme Audit Institutions relevant, professional and clear standards and guidance that add credibility to the work of the individual auditor and the resulting audit reports. The Performance Audit Subcommittee (PAS) was created by the PSC in September 2005 to, among other things, develop standards and guidelines for performance auditing.

<sup>2</sup>As part of the SDP's Priority 1 task of reorganizing and reclassifying existing standards and guidance, the Professional Standards Committee is moving ISSAI 3100 (Performance Audit Guidelines: Key Principles) and ISSAI 3200 (Guidelines for the Performance Audit Process) to the GUID 3900 series.



- Reviewed guidance from other PAS members (e.g., United States Government Accountability Office, European Court of Auditors, etc.)
- Reviewed PAS Good Practice documents<sup>3</sup> (e.g., “Making Performance Audit Reports Reader Friendly” and “Selecting Performance Audit Topics”).
- The team obtained perspectives of an IDI official regarding the need for additional guidance addressing the 3Es.
- The team surveyed PAS members for their views on the following 3 questions:
  - (1) Do you believe there are any gaps in the existing INTOSAI guidance referenced above (ISSAI 300 series) that need to be filled regarding obtaining an understanding of the economy, efficiency, and effectiveness of an entity and applying relevant methods in the context of a performance audit?
  - (2) Do you believe that additional INTOSAI training, or other type of support beyond guidance, is needed regarding obtaining an understanding of the economy, efficiency and effectiveness of an entity and applying relevant methods in the context of a performance audit?
  - (3) Is there any additional information you would like to provide regarding the need for additional INTOSAI guidance concerning obtaining an understanding of the economy, efficiency, and effectiveness of an entity and applying relevant methods in the context of a performance audit?

**Results:**

- Our review of INTOSAI guidance on performance auditing found that the relevant ISSAIs (ISSAI 3000, 3100, and 3200) adequately addresses, for the purpose of overarching guidance, the application of economy, efficiency, and effectiveness in the context of a performance audit. For example:
  - ISSAI 300, “Fundamental Principles of Performance Auditing,” discusses economy, efficiency, and effectiveness as it applies within the framework of performance auditing. It provides definitions for these terms and descriptions of how they should be included in a performance audit, particularly the degree to which the 3Es are/not met and how criteria can be used to assess performance against the 3Es.
  - ISSAI 3000, “Standard for Performance Auditing,” which expands upon the explanation of the 3Es included in ISSAI 300, discusses how a performance audit

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<sup>3</sup> Relevant information in these good practice documents was included in ISSAI 3000-3200. Due to their inclusion in ISSAI 3000-3200, they were formally withdrawn at the 2017 PAS meeting. Although withdrawn, we reviewed them as additional sources of information related to obtaining an understanding of the economy, efficiency and effectiveness of an entity and applying relevant methods in the context of a performance audit.



- should take into account the principles of economy, efficiency, and/or effectiveness, particularly as it relates to the audit objectives and criteria used.
- ISSAI 3200, “Guidelines for the Performance Auditing Process” includes specific discussion of building the 3Es into the framework an audit team uses in conducting and conveying the results of a performance audit. Among other things, it includes examples of criteria, data sources, and analytical methods that can be used to address the 3Es as part of a performance audit.
  - IDI’s view was that there was no need for additional guidance on the 3Es—specifically that the current ISSAI 3000 series documents were sufficient. Instead, IDI identified a need and a desire for additional training on how to carry out performance audits. IDI noted that its ongoing efforts to develop a performance audit training handbook were designed to help address these training needs.
  - We surveyed all 27 PAS members and have received 13 responses to date to the three questions posed. In general, the PAS members conveyed a solid understanding of the 3E terms and framework, but identified a need for more tactically focused guidance—such as how to put together an audit plan to obtain an understanding of the 3Es, and the identification of best practices—rather than modifications to the ISSAI 3000 series itself. For example, several of the respondents requested, rather than additional guidance or formal training, having the SAIs learn from each other about the best ways in which to manage performance audits. Suggestions provided included sharing good practices in managing performance audits (e.g. designing deliverable audit plans, meeting short deadlines, and building multidisciplinary audit teams), and knowledge sharing regarding the practical aspects of performing and planning engagements assessing the 3Es. It was suggested that a website could be established where such practices could be shared between SAIs. Other respondents suggested more tactical-level tools, such as examples of questions, objectives, and criteria related to the 3Es, as well as examples of steps, techniques and innovative ways to audit within the 3E framework.
  - The team concluded that providing detailed approaches for applying the 3Es in the context of a performance audit is more suited to the sharing of best practices, application-level guidance (such as IDI’s Performance Audit Handbook), and training.

Recommendations:

We recommend that project 3.8 be terminated and removed from the Strategic Development Plan, as existing INTOSAI guidance provides a sufficient framework and guidelines for incorporating the 3Es into performance audits. However, there is likely utility in helping SAIs translate existing guidance regarding the application of the 3Es into practice, and therefore options for doing so should be explored and pursued as appropriate. Such options could include, among others:

- The PAS partnering, if feasible, with IDI in the development of the Performance Audit Handbook. As the Performance Audit Handbook is already under development, partnering with IDI could increase the value of the document and avoid the proliferation of additional guidance produced by the PAS that may not be necessary.
- Developing a website, or other mechanism, to share lessons learned and best practices for applying the 3Es from member countries.
- Using social media and/or other collaboration tools to enable SAIs to communicate with other on an as-needed basis with questions and input related to the application of the 3Es.

We recommend that the PAS discuss potential options for addressing the practical application of the 3Es in performance audits during its April 2019 annual meeting.

### **Agenda item 2-A: Developing the next SDP for the IFPP (2020-2025)**

***Extract from Annex 2, FIPP consultation documents February 2019 hearing:***

#### **Draft initiatives for inclusion in the Strategic Development Plan (SDP) for the INTOSAI Framework of Professional Pronouncements (2020-2025)**

	Provisional title of the initiative	Expected outcome of the initiative	Based on inputs from SAIs and/or PSC/CBC/KSC	Resulting from FIPP's review
<b>Planned projects</b> If these are given priority in the final SDP 2020-2025 they can be launched after 2019 without any further decision by the Steering Committee <i>Non-prioritized order:</i>				
A	Develop project proposal on revision of ISSAI 140 Quality Control for SAIs	Project proposal based on a report on the initial assessment (cf. stage 1, due process sec. 2.1)	X	X
B	Develop project proposal on improved pronouncements on Fraud and Corruption Prevention and Detection.	Project proposal based on a report on the initial assessment (cf. stage 1, due process sec. 2.1)	X	

C	Consolidate subject-matter specific GUIDS (pre-IFPP pronouncements)	Project proposal/Withdrawal proposal based on report on initial assessment (cf. stage 1, due process section 2.1 and/or 2.3)	X	X
D	Consider how the category of GUID 9000-9999 Other guidance can be dissolved	Withdrawal proposal (cf. due process sec. 2.3) SDP update to amend classification principles	X	X
<p align="center"><b>Initiatives to prepare future projects</b></p> <p>If the following initiatives are prioritized, they will result in a proposal elaborated by FIPP on an update of the SDP 2020-2025.</p> <p>The SDP update will be subject to decision by the Steering Committee and endorsement by INTOSAI Governing Board before any projects to develop, revise or withdraw pronouncements will be launched.</p> <p align="center"><i>Non-prioritized order:</i></p>				
E	Drafting conventions and consolidated conceptual framework for the ISSAIs	SDP update based on research paper	X	X
F	Generating content for future pronouncements on compliance and performance auditing as well as guidance on SAI financial audits	SDP update based on research paper	X	X
G	Assessment of current use, communication, feasibility and benefit of updating the Lima Declaration (INTOSAI-P 1).	SDP update based on research paper	X	X
H	A clear and relevant set of INTOSAI Core Principles (INTOSAI-Ps 10, 12 and 20)	SDP update based on research paper	X	X
I	Future auditing guidance related to sustainable development goals (SDG)	SDP update based on research paper	X	
J	New emerging audit technologies	SDP update based on research paper	X	
K	Exploring whether all SAI engagements are sufficiently covered in the IFPP	SDP update based on research paper	x	X
<p align="center"><b>To be further clarified before the SDP 2020-2025 is finalized</b></p> <p>The following reflects ongoing activities in process as well as important inputs obtained in the planning process. There may therefore be a need to clarify whether and how they are in the final SDP 2020-2025. It is however not at this stage relevant to ask the Steering Committee to consider any priorities.</p>				
	Clarity on ISSAI compliance	Overview of the IFPP and introduction on ISSAI implementation for <a href="http://www.issai.org">www.issai.org</a> - Expected before September 2019 (priority 1 of current SDP)	X	X
	FIPP to review classification principles that defines the IFPP	It follows from the due process that FIPP can propose adjustments in the classification principles – this may be relevant for some of the above initiatives	X	X

	Competency Pronouncements (COMPs) – as foreseen in INCOSAI's decision on the IFPP	Project proposal based on a report on the initial assessment (cf. due process section 2.1) SDP update to be further defined in the category of COMPs	x	
	<p>Ongoing projects: All projects to develop, revise or withdraw pronouncements based on the SDP 2017-2019 will continue until they are completed, provided that the project proposal has been submitted for approval by FIPP <b>by 15 February 2019.</b> A list of all ongoing projects will be included in the SDP (version 2019) for information</p>			

### ***PAS review of SDP proposals submitted 12 February 2019***

#### **Feedback from PSC steering committee members on the prioritization of initiatives for the SDP 2020-2025**

**Provided by:** PAS Chair

**Representing (committee/subcommittee):** Performance Audit Subcommittee

In our feedback, the PAS will divide project proposals in three categories as follows:

1. Priority project
2. Not a priority project (less relevant/important)
3. Irrelevant

We find it difficult to prioritize from 1 to 5, as the proposed projects differ considerably on clarity, scope and extent. Hence these three categories.

Overall, the PAS' position is that only initiatives that will clearly improve and strengthen the framework should be pursued, and these will be marked "priority project". The second category will be "not a priority project", which means that the project may have some merit, but based on the limited information provided, seem less relevant/important. These projects may be open for review at a later stage, but only if the rationale behind them has been clarified. The third category is "irrelevant" projects, which we believe are redundant or unfitting for the framework. In some cases, these initiatives will also clearly duplicate implementation efforts, and should therefore not be pursued. We will explain in more detail for each initiative below.

In sum, the PAS will not indicate an *order of priorities*, because relevant initiatives do not necessarily fit into a logical order based on importance. Furthermore, the SDP should consist *only* of projects that are sufficiently justified and deemed likely to be finalized within the given timeframe - all other projects should be excluded already at this stage of the process.

However, the *sequence* of some of the projects may be important, which we will come back to.

**Comments to individual initiatives as presented by FIPP**

**A. Develop project proposal on revision of ISSAI 140 Quality Control for SAIs:**

**Priority.** The project is an example of what the SDP and the FIPP should be focusing on. Namely, general and principled pronouncements. In addition, this project will probably be needed as ISQC 1 is under revision and ISQC 2 is underway.

**B. Develop project proposal on improved pronouncements on Fraud and Corruption Prevention and Detection:**

**Not a priority.** May have merit, but difficult to assess. May need further clarification with regard to the rationale behind this project.

**C. Consolidate subject-matter specific GUIDs (pre-IFPP pronouncements):**

**Priority.** The PAS welcomes a formal decision on how to deal with subject-matter specific guidance, and our goal should be to exclude it from the IFPP. The project clearly represents what the SDP should focus on, but its rationale could perhaps be specified more. There will be limited value in “considering the actual use of these documents” because that would assume spending time and resources on something like conducting surveys. Generally, the PAS advises against scoping practice in such a way, due to both limited resources and a survey fatigue in INTOSAI.

**D. Consider how the category of GUID 9000-9999 Other guidance can be dissolved:**

**Priority.** The project described represents a very important task for the overall review and improved quality of the framework. A concrete task here should be to look at the ISSAI 9400 “Guidelines on the Evaluation of Public Policies” in relation to the ISSAI 3000 series.

Most of the GUID 9000-series could probably be dissolved without much process.

**E. Drafting conventions and consolidated conceptual framework for the ISSAIs:**

**Priority.** The project description at this point could be much more specific on the rationale behind the idea. It is the view of the PAS that such a project should be given priority if it is built on the common understanding that the ISSAI part of the IFPP framework should be reviewed from the starting point of ISSAI 100, with the possibility of dissolving ISSAI 200, 300 and 400.

Thus, this project should focus on the “conceptual framework” part, and not on the “drafting conventions” part.

**F. Generating content for future pronouncements on compliance and performance auditing as well as guidance on SAI financial audits:**

**Not a priority**, due to lack of perceived added value. It would also be inappropriate if such a project were to be led by FIPP. If the consultation for the SDP has failed to identify concrete project proposals within the three audit types, we believe this is an indication that there are indeed no urgent needs. The starting point for additional guidance should be a needs-analysis. However, surveys are rarely good tools for such an analysis. An analysis of PMF/iCATs might indicate where SAIs are experiencing difficulties or shortfalls in their audit practices. Moreover, the INTOSAI community should entrust the PSC subcommittees with the responsibility of identifying needs within their area of responsibility. A committee such as PAS is in the best position to identify PA needs through its focus on performance audit practice and methodology. Over time, new and more concrete project ideas may naturally emerge from implementation efforts, experiences and evaluations. Thus, we generally consider that the 27 members of PAS (26 individual SAIs and the European Court of Auditors) from all over the world is representative of performance audit practices in INTOSAI.

**G. Assessment of current use, communication, feasibility and benefit of updating the Lima Declaration (INTOSAI-P 1):**

**Not a priority**, but something that may be useful to consider for the future, perhaps with a different scope. Pursuing such a project depends on the perceived status of the Lima-declaration; is it considered a living document that guides current audit practice, or can it be considered a mere historic document?

**H. A clear and relevant set of INTOSAI Core Principles (INTOSAI-Ps 10, 12 and 20):**

**Not a priority.** May have merit, but the rationale behind this project is not convincing in the draft document. Elaboration is needed.



**I. Future auditing guidance related to sustainable development goals (SDGs):**

**Irrelevant.** The research initiative is redundant and should therefore not be pursued. The many initiatives on SDGs and the extensive work by IDI and INTOSAI Chair is sufficient to identify any needs for adjustments to pronouncements. It is unlikely that the SDG focus will demand for separate pronouncements. In any case, such a project should not be explorative, as the IDI and partners have already been accumulating experience and knowledge about auditing SDGs for some years. Any needs will be disclosed in due time by those actors already involved, and under no circumstances should resources be put into a research initiative duplicating these efforts. The PAS is involved in auditing SDGs through INTOSAI chair's initiatives with the IDI, and fails to see any need for specific pronouncements on SDGs. In the event of adjustments needed in existing pronouncements, this will be identified by the IDI or authoritative SAs through their involvement.

It is the position of the PAS that there is nothing distinct about performance audit of the SDGs. An example to illustrate our point is that SDG audits are often rather heavy on cross-governmental issues, but this does not mean that it is a special case of PA. Further guidance is thus superfluous.

**J. New emerging audit technologies:**

**Irrelevant.** The project idea should not be pursued as a broad research initiative. There are several reasons for this. Pronouncements on emerging audit technologies is a contradiction in terms, as "emerging technologies" by definition are unstable and in flux, as opposed to IFPP-documents. Also, the time it takes to produce a pronouncement makes anything related to emerging technologies outdated before the pronouncement is published. In short, "emerging audit technologies" is a topic that is very ill suited for the IFPP.

In addition, the private sector accounting and auditing community has invested considerable resources in researching how new technologies affect/will affect audit in the future. SAs can thus find guidance by looking to the private audit sector.

**K. Exploring whether all SA engagements are sufficiently covered in the IFPP:**

**Not a priority/irrelevant.** Seems to overlap partly with F, and should not be a priority with its current scope. There is hardly any reason for attempting to cover every possible scenario in the IFPP.



Some needs may be discovered through the practice field and in different working groups. Such discoveries are better presented as specific project proposals for the IFPP, instead of being included as parts of an overall scoping process. In the current project description, some specific input from, among others, CAS, CBC and FAAS is mentioned. Would it be better to pursue these for the next SDP without further exploration of similar projects? Project initiative K needs clarification and a convincing project description, but probably has limited value as an extensive research initiative. Further, it is surprising that the document states the following under *Possible sources of information/evidence to be obtained*: “at a later stage there **may** be a need to involve FAAS, CAS and PAS...”. In our view, it should be clear from the onset whether subcommittees will be asked to commit resources. We also ask for clarification on FIPP’s mandate to lead projects.

### **Summing up**

Projects I and J are irrelevant and should not be considered for the SDP. Projects B, F, G, and H should not be prioritised given their current description, but for some of these the project objective could be specified before the next round. Project K may be in the irrelevant category, but could perhaps be clarified for the next round. We therefore marked it not a priority. Priority should go to projects A, C, D and E. Related to project E, we would like to underline that a review of ISSAI 100 including the accompanying ISSAIs 200, 300 and 400 is perhaps the most important project for the next SDP. ISSAI 100 is briefly mentioned under initiative E, but we propose to prioritize it as a dedicated project without including it in a research initiative. Such a project evidently needs to involve the PSC subcommittees from day one. Furthermore, a review of ISSAI 100 and accompanying ISSAIs needs to come before many other initiatives to do with the review of the framework. It will open up for later initiatives to review the pronouncements for all audit types. Consequently, the sequence of projects is important, and we should therefore give priority to starting out with the ISSAI 100 review without further delay. It also makes sense for both FIPP and subcommittees to concentrate scarce resources on such a fundamental review. The PAS suggested a harmonization and quality assessment of the framework in its feedback to the SDP consultation in the autumn of 2018. A review of the overall framework starts with ISSAI 100.

### **Some general remarks concerning the planning ahead**

First of all, the way the initiatives are built up is an indication that we may end up with an SDP consisting mainly of *potential* projects, which leaves the steering committee in a bit of a dilemma if later on, these initiatives develop in a direction which is not desirable. The suggestions also leave us without a clear idea about how many projects this SDP will

eventually contain, and how much resources it will ultimately demand. The lack of an overall strategy for developing the framework adds to this dilemma.

Specifically, the PAS questions how the steering committee will be able to influence development of the so-called “research projects”? These initiatives open up for a potentially vast number of projects and sub-groups of projects, and one of our main concerns is related to the capacity of both FIPP itself and working groups and subcommittees. In addition, we question the idea that most projects should be led, or administered, by FIPP. Routines for how this would work in practice have not been established.

Many, if not all, initiatives indicate that there is an intention to perform a scoping of current audit practices and/or perceived usefulness of more pronouncements, prior to developing a concrete project idea. Generally, we would like to point that there is a “survey fatigue” in the INTOSAI, which will reduce the value of such data collection. When the research initiatives are exploratory in nature, they will demand significant resources. Unless we know at this point that there is a need for a project, we should leave it until it develops naturally from practice and perhaps in time for the mid-term review of the SDP. Initiatives should be well founded already from the start, and our goal should be to fill a gap and/or improve the quality of the framework. There may be a need for establishing a clearer direction when it comes to building the framework.

One issue with the current draft is that most, if not all, projects seem to lack natural ownership within our community. In the first SDP, projects were more specific, narrower, and had, in most cases, a clear direction that pointed towards natural ownership, usually with existing working groups or subcommittees. Lack of natural ownership could indicate that projects should be developed based on a more narrow focus. The PAS firmly believes that the FIPP cannot lead projects as stated for most initiatives here, and especially those of a more explorative nature. A role as “project lead” will obviously come in conflict with the quality assurance role of FIPP.

For all parties involved, capacity should be taken more into consideration when developing the next SDP. In view of our common goal, which should be to develop an SDP that is likely to be successfully implemented within the given timeframe, we should keep the SDP focused, narrow, and sequence so that the underlying problems with the framework are dealt with first. At the moment, some of the SDP 2017-2019 projects are expanding, straining our already scarce resources.

“Research” initiatives *may* be a good idea, especially as a part of FIPP’s everyday tasks. However, for the SDP, there is a need for more clarity and established ownership of quite specific and more focused projects. Currently, the research initiatives are described with the

intention of covering possible project ideas for the future. A project like F seems redundant as long as PSC subcommittees are in the right position to identify any needs. Over time, new and more concrete project ideas may naturally emerge from implementation efforts, experiences and evaluations. The IDI is also an important source of information about needs across all three audit types as well as other areas.