



**INTOSAI PSC**

Professional Standards Committee



# Work Plan

2026-2028





# PSC Strategic objectives

**1**

Continue developing the INTOSAI Framework of professional pronouncements as principle-based

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**2**

Assure the consistency, professionalism, quality and relevance of the IFPP.

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**3**

Draft and present IFPP material in accessible and meaningful way.

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**4**

Advocate for, support and monitor the implementation of the IFPP by SAIs, Identify opportunities for improvement.

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## Introduction PSC Chair

The Professional Standards Committee plays a central role in INTOSAI, with standard-setting at the core of our mission. We are committed to advancing our strategic goal of developing, maintaining and promoting high-quality professional standards.

In this document, I am proud to present for the first time, the consolidated workplan for INTOSAI Goal 1 – the Professional Standards Committee for the period 2026-2028. This workplan covering the PSC Secretariat and our backbone, our four subcommittees, arose from discussions within the PSC Secretariat and the PSC Steering committee on how best to align the output from our secretariat and our four subcommittees whilst still respecting the autonomy of each.

By integrating the various workstreams, this plan seeks to improve coordination, avoid duplication, and promote synergy among the different standard-setting and support functions within the INTOSAI community and demonstrate how its resources and timetable support individual activities.

To implement the Strategic Development Plan for INTOSAI Pronouncements, we have launched five key initiatives. These aim to strengthen the IFPP by improving clarity, consistency and relevance, harmonising terminology, enhancing guidance, and increasing accessibility through modern technology.

To keep the IFPP fit for purpose, we continuously monitor developments in the audit profession and gather user feedback to understand their impact on public-sector auditing.

Looking ahead through to 2028, our strategic priorities will steer the work of the PSC and its subcommittees. We will assess how major developments, such as sustainability reporting and Artificial Intelligence, should shape the evolution of our standards.

Above all, effective implementation of our standards remains essential. Standards create value only when they are applied consistently and with integrity. This requires strong training, oversight and sensitivity to local contexts, while upholding core principles. Ultimately, this consolidated workplan is both a roadmap and a commitment: a roadmap guiding the PSC's activities over the coming period, and a commitment to continuous improvement, responsiveness, and professionalism in global public sector auditing.



Helga Berger

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## Background

One of INTOSAI's goals is to support the effective functioning of Supreme Audit Institutions in the public interest by developing, maintaining, and promoting internationally recognised professional principles, standards, and guidance. These enhance the quality, excellence, credibility, independence, and relevance of public sector auditing.

We as the PSC family are specifically directed to *Develop, Maintain and Advocate for Professional Standards for SAIs*. The INTOSAI Strategic Development Plan aims to support the full value chain of standard setting, including the processes of implementation and providing feedback to further improve the standards and ensure that auditing benefits all citizens. This commitment is reflected in the **four strategic objectives** assigned to the PSC.

For the first time, the PSC secretariat and the four subcommittees have consolidated their workplans for the period 2026-2028. This workplan is the result of various discussions within the PSC Secretariat, the PSC Steering committee and the subcommittees on how best to address the challenges ahead with combined efforts.



This consolidated workplan brings together the activities, projects, and initiatives planned by the PSC and its subcommittees in a single, coherent framework. It provides a comprehensive

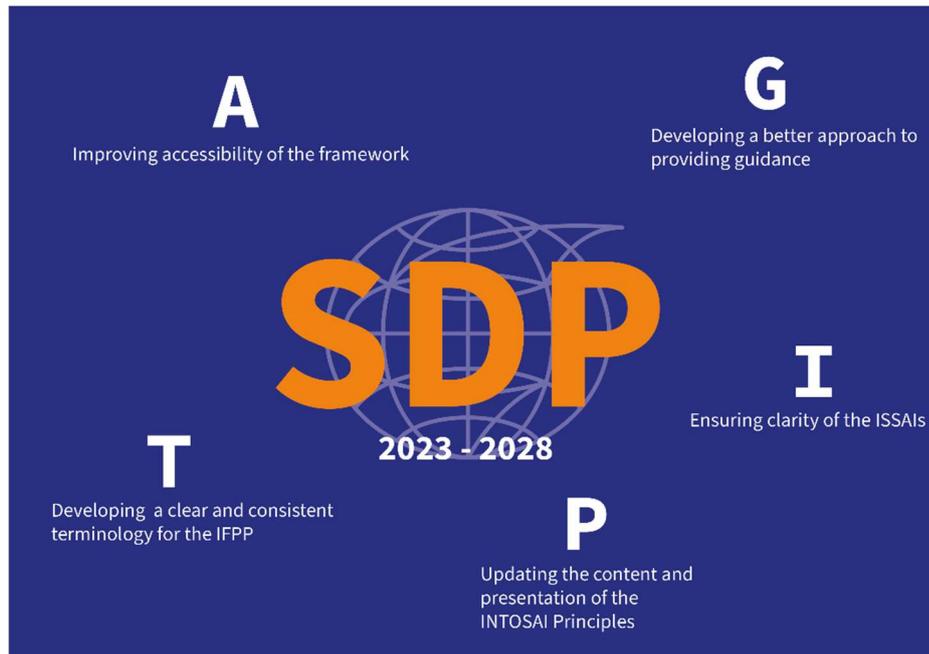
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overview of ongoing and planned projects to enhance professional standards, support implementation, and strengthen the quality and consistency of public sector auditing worldwide.

It outlines how the PSC will continue to engage with other INTOSAI bodies, regional organisations, and external partners to ensure that the standards and guidance developed under the IFPP are practical, widely adopted, and capable of supporting SAIs in delivering high-quality audit work that adds value to citizens and governments alike.

## Pillars of our work

For the implementation of our current SDP, the result of many reflections and hard work in the past, we have set up the five initiatives. These initiatives will impact our Framework of Professional Pronouncements (IFPP) to ensure clarity, consistency, professionalism, quality and relevance, align our terminology, elaborate ideas how to best provide guidance and improve the accessibility by using modern technology.



The implementation of these five initiatives will be at the centre of the PSC's work in the coming three years. The intention is that the work on these projects should be completed in 2028.

Furthermore, our workplan focuses on key challenges that INTOSAI, and particularly the IFPP, will face in the coming years and is framed around three strategic priorities:



## 1. Strengthening the adoption and implementation of ISSAIs

With the 2026–2028 PSC Workplan we position **the adoption and effective implementation of ISSAIs and the wider IFPP** as a central strategic priority. Our actions build on the initiatives already underway focussing on several structural barriers to implementation - clarity, coherence, accessibility and guidance gaps which the PSC is uniquely placed to address.

As many SAIs continue to face difficulties in adopting and implementing ISSAIs for significant and diverse underlying reasons, the work plan 2026 – 2028 reaches out and addresses the specific challenges at the SAI level focusing on what will help them most in their daily audit work and ensure that auditing benefits citizens. We have to ensure that standard-setting efforts directly reflect SAI needs identified in the IFPP review, the IDI Global Stocktaking Report and the final report on *“Identifying solutions to the challenges experienced by SAIs in small island developing states/operating in complex and challenging contexts to adhere to international auditing standards”*.

Close coordination with other INTOSAI bodies, especially the CBC, the KSC and IDI will be essential. Their insights into capacity-development needs and implementation barriers will help us ensure a coherent and mutually reinforcing approach across the INTOSAI community.

The workplan focuses on concrete challenges and actions, where the PSC can provide or contribute to meaningful support such as:

- Sharing good practices of audit handbooks in a cooperative space on ISSAI website (if compatible with the ‘A’ initiative, otherwise seek alternative sites)

- Working on standard-setting competencies and a competency framework with IDI benefitting from their experience in PESA
- Sharing training course good practices on issai.org (or alternative media)
- Setting up regular and more structured exchanges with INTOSAI Regional Organisations
- Broadening the membership of our PSC-Steering Committee and assign to members responsibility for liaising with INTOSAI Regional Organisations to help the Steering Committee better understand regional progress.

## 2. Ensuring standards keep pace with Artificial Intelligence and rapid technological change

Our current standards have provided a strong bedrock for SAIs and have kept pace with past technological changes. However, we are facing such rapid advances in AI and digital tools that we must ask ourselves again whether our current standards are still fit for the future when we are **auditing in an AI environment**.

In the Sharm El Sheikh Declaration summarising the main results of the XXV INCOSAI, the members of congress recognised the use of Artificial Intelligence (AI) as a pivotal tool for increasing audit efficiency and accuracy, optimising the quality of audit findings and detecting deviations and anomalies.

The declaration emphasises the importance of all INTOSAI bodies working closely together to ensure that the INTOSAI Framework of Professional Pronouncements fully meets the requirements in this rapidly changing environment.

The work plan will focus on analysis and based on the results, will likely focus on guidance to address technological changes rather than immediately rewriting fundamental documents such as the standards. Contingent upon developments and experience, it will become clear whether the existing standards form a solid foundation and whether interpretative or supplementary guidelines for AI use may be required.

Close cooperation with our partners within INTOSAI and externally will be pivotal. We will have to ensure to align guidance, avoid duplication or inconsistencies and ensure adequate SAI capacity to implement guidance.

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### 3. Responding to Developments in Sustainability Reporting in the public sector

Governments and public sector entities are now expected to report not only on finances, but also on **environmental, social and governance (ESG)** impacts. Sustainability reporting is increasingly important, and SAIs are increasingly expected to audit and provide assurance on sustainability information, verify non-financial data and examine how governments manage climate-related risks and opportunities, and specifically the climate related public policy programmes in the context of the public sector. Supreme Audit Institutions with their unique perspective can contribute to more credible and meaningful sustainability reporting in the public sector including a focus on performance.

As a consequence, the importance of sustainability reporting is growing for all standard setters because it directly affects our audit work and its impact. We, as the INTOSAI standard-setter, must ensure audit standards equip SAIs to assess whether **data** delivered is correct, reliable, relevant, fairly presented and useful for stakeholders, whether **goals** are being achieved and **at what cost**. INTOSAI Standards may need to evolve to respond to evolving reporting requirements on sustainability in the public sector. This would mean revising the existing standards or developing new ones.

## How we engage with others

### 1. Cross-cutting cooperation

Our agreed approach to consolidate our workplans within the PSC and its four subcommittees is more important than ever as the challenges ahead linked to artificial intelligence and auditing sustainability reporting in the public sector clearly demonstrate the need for cross-committee cooperation. These topics cut across traditional boundaries and require expertise from multiple areas, along with coordinated input from several committees to ensure that guidance is coherent, comprehensive, and aligned with global developments. Furthermore, if bodies work predominantly on their own, there is a possibility of overlapping efforts or gaps in guidance. Strengthening collaboration helps committees share insights, stay informed about each other's work, and embrace a more coordinated and forward-looking approach. This cross-committee work contributes to INTOSAI's standards remaining relevant, SAIs receiving consistent and practical support, and that the organisation speaking with one voice on issues that shape the future of public sector auditing.

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## **2. Benefitting from the Memoranda of Understanding between IDI & PSC, and between IDI/INTOSAI/IFAC**

At the XXV INCOSAI meeting this year, the PSC was honoured to sign a memorandum of understanding (MoU) directly with the INTOSAI Development Initiative, and to be included in another MoU between INTOSAI, the International Federation of Accountants (IFAC) and IDI.

These agreements represent a major step in strengthening the professionalism, quality, and global impact of public sector auditing. It deepens cooperation to ensure that INTOSAI's standards are practical, relevant, and effectively implemented. By combining the strengths of INCOSAI, IDI, and IFAC, the partnership aims to deliver standards that reinforce trust, accountability, and transparency while supporting SAIs in providing high-value audits for citizens and governments.

We will work collaboratively to translate standards into practice through targeted capacity building, coordinated guidance, and shared expertise. Joint planning and knowledge exchange will ensure that standard setting remains robust, inclusive, and aligned with the real challenges SAIs face. By supporting SAIs in implementation and embedding standards into their daily work, we aim to strengthen institutions, improve audit quality, and deliver greater value and confidence to the INTOSAI community and the public they serve.

## **3. Due process**

Due process for the INTOSAI Framework of Professional Pronouncements (due process) defines the procedures through which INTOSAI issues professional standards and other pronouncements. Due process must be followed when developing, revising and withdrawing the International Standards of Supreme Audit Institutions and any other pronouncements (like INTOSAI-Ps and GUIDs) that form part of INTOSAI's framework of professional pronouncements.

During the last ten years many draft pronouncements have passed through all, or some of, the mandated stages within due process. Whilst their number is not high, they have given those involved in the effective operation of INTOSAI's standard setting activities, or those involved in the application of due process, the opportunity to observe how individual provisions work in detail. Overall, due process has worked well and has given rise to standards of high quality. However, some users have noted some smaller inconsistencies and questions which due process has not been able to address.

To keep INTOSAI standard setting at its current high level, it is prudent to consider revising parts of due process, ironing out any smaller points which may have arisen, and inserting instructions to deal with any new points the community can agree on.

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The revision of due process started in late 2025, and the aim is to have the Governing Board decide on a revised due process at one of their meetings before the XXVI INCOSAI.

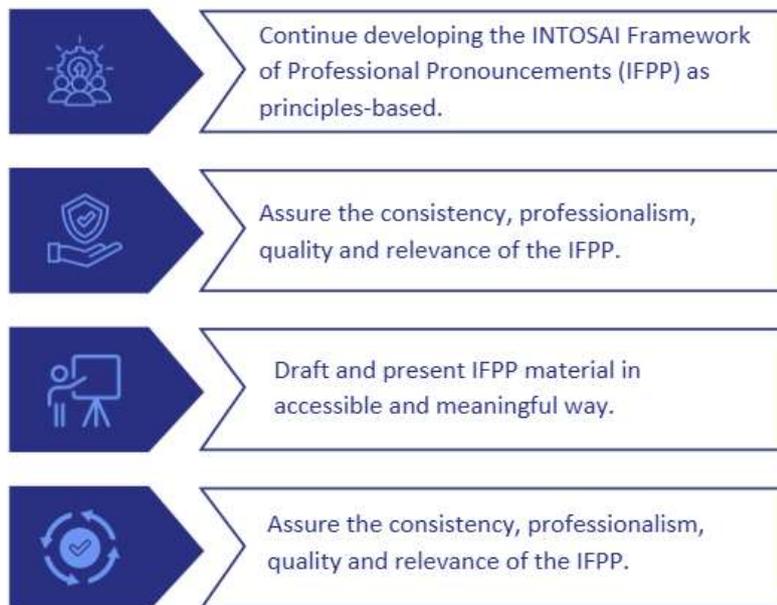
#### 4. FIPP

The PSC (through the other Goal Chairs) spearheads the selection and appointment of FIPP members and has a duty of care to see that FIPP has appropriate members, appropriate leadership and operates effectively in line with its terms of reference. The PSC Secretariat will continue to monitor these responsibilities and seek, in conjunction with FIPP members, to improve aspects such as knowledge retention and recruitment.

### What is planned in detail

Our workplan 2026-2028, like the previous one, will follow our four objectives outlined in the INTOSAI Strategic Plan 2023-2028.

#### The PSC has four strategic objectives:



In the following sections, we show how and what we will achieve to address and implement these strategic objectives. In each case, we show the supporting projects. You can find greater details on the projects run by our subcommittees in Annexes I-IV.

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## 1.1 Continue developing the INTOSAI Framework of professional pronouncements (IFPP) as principle-based and ensure a dynamic and flexible provision of guidance and other supporting materials

### We will

- ensure that PSC standards remain relevant and effective in the context of emerging technologies, particularly artificial intelligence (AI), by providing guidance, supporting cross-sectional initiatives, and closely monitoring ongoing developments.
- integrate audit and assurance standards on sustainability reporting into the IFPP, ensuring that any guidance is clear, practical, updated and aligned with global best practices, while maintaining the existing framework's structure.
- provide guidance which effectively supports practical ISSAI adoption and implementation and responds to emerging audit challenges. The IFPP requires a more coherent, streamlined and user-friendly approach to providing guidance.
- coordinate stronger, more coherent guidance for new or revised standards to support practical implementation.
- carry out maintenance work to ensure a high quality and up-to-date IFPP.
- update and clarify due process for the INTOSAI Framework of Professional Pronouncements (IFPP) to ensure it remains clear, consistent and fit for purpose while supporting efficient and high-quality standard setting.
- clarify the status of INTOSAI GOVs within the IFPP and determine appropriate actions to preserve relevant guidance, whilst ensuring overall coherence and clarity.
- assess the applicability of current IFPP standards and guidance to foresight auditing and provide recommendations for integrating forward-looking audit approaches into the framework, supporting proactive and resilient public sector auditing.

Supporting Projects	Time line	PSC SEC	PSC Bodies				
			FAAS	PAS	CAS	ICS	
Artificial intelligence and technology		x	x	x	x	x	
Audit and assurance of sustainability reporting		x	x	x	x	x	KSC
G <sup>2</sup> Initiative – Enhancing Guidance within the IFPP	2028		x	x	x	x	KSC
IFPP maintenance work		x	x	x	x	x	
Revision of due process		x	x	x	x	x	FIPP, GS, PFAC, CBC, KSC
INTOSAI GOVs						x	FIPP



## 1.2 Assure the consistency, professionalism, quality and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback

### We will

- improve the clarity, consistency, and structure of the ISSAIs without changing audit practices, nevertheless making them easier to understand and apply across all audit types.
- establish consistent and authoritative terminology across the IFPP, enhancing clarity, coherence, and long-term usability of INTOSAI's professional pronouncements.
- strengthen global awareness, understanding, and practical application of the IFPP among all Supreme Audit Institutions, promoting consistent interpretation of standards and supporting professional development.
- strengthen collaboration between the PSC and the IDI to promote the PESA as a professional qualification to underpin the professionalism of SAI auditors.
- strengthen the development, consistency, and performance of public sector auditors by effectively implementing and maintaining the INTOSAI Competency Framework (GUID 1950).
- conduct a study and develop recommendations addressing the difficulties faced by some SAIs in implementing our pronouncements.
- actively engage in all FIPP activities.
- strengthen the effectiveness, continuity, and knowledge management of FIPP by improving resourcing, staffing, and succession planning.
- assess the feasibility of a structured training programme and curriculum that equips INTOSAI standard-setters with the skills, knowledge and methodologies needed to develop high-quality, credible and globally relevant professional pronouncements

Supporting Projects	Time Line	PSC SEC	PSC Bodies				
			FAAS	PAS	CAS	ICS	
T initiative			x	x	x	x	
I initiative			x	x	x	x	
IFPP competition		x					
PESA qualification		x		x			IDI
INTOSAI Competency Framework		x					IDI
Study on effective implementation of pronouncements			x	x	x		

Competency development for standard-setters	x					IDI, CBC
FIPP support (PSC)						KSC, CBC, PFAC, FIPP



### 1.3 Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users

#### We will

- deliver a more accessible, digital and user-friendly IFPP allowing easier application of the ISSAIs.
- enhance the effectiveness of the PSC’s social media and communications outreach;
- maintain alignment with the INTOSAI Communication Strategy 2023–2028 and use existing channels to promote pronouncements.

Supporting Projects	Time Line	PSC SEC	PSC Bodies				
			FAAS	PAS	CAS	ICS	
<b>A initiative</b>		x					
<b>Review ISLO outreach</b>		x					
<b>Review PSC communication strategy in line with INCOSAI’s Communication Strategy 20223-2028</b>		x	x	x	x	x	
<b>Coordinate with external partners and IDI on mutual sharing of audit material</b>		x		x			IDI, IFAC, IIA

- facilitate sharing of audit related material and best-practices on audits, handbooks and training material.



## 1.4 Advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement

### We will

- enhance coordination with INTOSAI partners and build up closer relations with the INTOSAI Regions in PSC activities, with the view to sharing knowledge on standard setting activities. We will also broaden the membership of the PSC Steering Committee to assign members particular responsibility of regional contacts.
- work closely with the Supervisory Committee on Emerging Issues (SCEI) to regularly use their material to spot trends and needs that can inform our standard-setting agenda.
- strengthen the PSC's stakeholder engagement to maximise the value of input from consultative and advisory partners and enhance collaboration with the INTOSAI Donor Community, supporting more effective and inclusive standard-setting.
- enhance the PSC's cooperation with international professional organisations, ensuring effective implementation of the newly signed Memoranda of Understanding with IFAC and IDI and exploring opportunities for future collaboration, including fostering closer working relationships with other stakeholders in particular the IIA.
- enhance the effectiveness, engagement, and functionality of the INTOSAI Standards Liaison Officers (ISLO) network, ensuring it supports ISSAI implementation and contributes meaningfully to PSC objectives and using it as continuous feedback loop to ensure the IFPP remains responsive and fit for purpose.
- foster a culture of providing peer review and commentary on draft pronouncements.

Supporting Projects	Time line	PSC SEC	PSC Bodies				
			FAAS	PAS	CAS	ICS	
<b>Closer cooperation with INTOSAI Regions and INTOSAI bodies</b>		x					
<b>Stakeholder strategy (PSC-Sec)</b>		x					
<b>MoU implementation</b>		x					IFAC, IDI
<b>ISLO network – evaluation &amp; post-implementation user feedback</b>		x					

In the following sections, we show how and what we will do to address and implement these strategic objectives. In each case, we show the supporting projects. You can find greater details on the projects run by our subcommittees in Annexes I-IV. All subcommittees and the PSC Secretariat automatically participate in the following activities which are not reflected in their individual workplans.

- Artificial intelligence and technology
  - Sustainability reporting
  - Regular IFPP maintenance work
  - Revision of due process
  - Implementation of the Strategic Development Plan 2023-2028 for the INTOSAI Framework of Professional Pronouncements
  - Study on effective implementation of pronouncements
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# Annex I – INTOSAI Performance Audit Subcommittee

## Introduction

The Performance Audit Subcommittee (PAS) is a subcommittee of INTOSAI’s Professional Standards Committee (PSC). PAS has the mandate to

- Develop and maintain standards and guidance for performance auditing in accordance with the strategic development plan for the INTOSAI Framework of Professional Pronouncements (SDP).
- Actively promote INTOSAI standards and guidance for performance auditing as set out in INTOSAI’s Framework of Professional Pronouncements (IFPP).
- Identify needs among Supreme Audit Institutions (SAIs) for additional guidance and other material to support performance auditing.
- Share knowledge and experience of developments in public sector policy and financial management and assess the impact on performance auditing theory and practice.
- Share knowledge and experience of developments in performance auditing theory and practice.

PSC has identified key challenges that INTOSAI and particularly the IFPP will face in the coming years, namely

- Implementation of Standards
- Sustainability Reporting
- Artificial Intelligence

In addition to participating in activities relating to the challenges identified<sup>1</sup>, the 2026-2028 workplan sets out the tasks PAS will endeavour to achieve within the timeframe set for each task. PAS will prioritise critical tasks that relate to the development and maintenance of standards and guidance for performance auditing

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<sup>1</sup> As referenced on page 16 above.

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## PAS operational work plan

<b>Goal 1.1 Continue developing the IFPP as principles based and ensure a dynamic and flexible provision of guidance and other supporting material</b>			
<b>PAS Activity</b>	<b>Resource<sup>2</sup></b>	<b>Timeframe</b>	<b>Priority</b>
Review GUIDs 3910 and 3920 to ensure alignment with changes resulting from the SDP initiatives.	8-10 members and PAS secretariat	Planning to commence in 2028, or earlier if possible.	Critical
Review GUIDs 3910 and 3920 as part of the maintenance project.	8-10 members and PAS secretariat	Planning to commence in 2028. <sup>3</sup>	Critical
Engage and provide feedback to WGEA on its work on reviewing GUIDs relating to environmental auditing	2 members All members for consultation	2027	Critical
Continue to engage with IDI in developing performance audit related material as required by IDI.	1-2 members per task	Ongoing	Important
Continue to promote IDI's PESA qualification within the performance audit community.	1 member	Ongoing	Important
<b>Goal 1.2 Assure the consistency, professionalism, quality and relevance of the IFPP and regularly update the IFPP technical content in response to developments in the audit profession and user feedback</b>			
PAS members participating in SDP initiatives	6 members	2026-2028	Critical
Engage with PAS members participating in the SDP initiatives, provide support and facilitate feedback across initiatives and to/from all members	PAS secretariat All members for consultation	2028-2028	Critical
Secretariat to update all members on SDP initiatives at least annually and more often if needed. Annual meeting agenda to include an update from PAS members participating.	PAS secretariat Six members	Twice a year	Critical
Consider the impact for PA pronouncements relating to changes from the initiative	Working group – 6 members	2027-2028	Critical

<sup>2</sup> The resources required will ultimately be decided on at the start of each task when the appropriate planning/consideration of the task takes place.

<sup>3</sup> The maintenance project planning may need to be delayed until the next workplan period, depending on when the outcomes of the SDP initiatives are available.

Conduct maintenance on the performance audit standards	8-10 members and PAS secretariat	Planning to commence in 2028 or earlier if possible.	Critical
Maintain a list of potential changes required as part of the maintenance project (feedback from initiatives, members, IDI etc....)	PAS secretariat	Ongoing	Critical
Prepare conforming amendments relating to the performance audit standards when the need arises	All members for consultation PAS secretariat	Ongoing	Critical
<b>Goal 1.3 Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users</b>			
Actively engage with FIPP and follow relevant guidance and use approved terminology	All members	Ongoing	Critical
<b>Goal 1.4 Advocate for, support and monitor the implementation of the IFPP by SAIs in order to gain feedback on its relevance and use, and to identify opportunities for improvement</b>			
Engage with IDI on the update of the Performance Audit Handbook.	PAS Secretariat and 1 member	2027	Critical
Engage with ISLO to seek feedback relating to the implementation of standards	1 member	Annually	Critical
Review Terms of Reference	All members	2026-27	Important
Review the sub-committee structure (consider vice chair)	PAS Secretariat 2 members	2026-27	Important
Engage with IDI and contribute where possible to relevant initiatives linked to performance audit. Also, strive to share IDI material relevant to PA with members.  Continue to promote PESA 'PESA Champions' and participating in the PESA accreditation working group	PAS Secretariat and individual PAS members as the need arises	Ongoing	Important
Increase engagement with WGEPPP and identify opportunities for cooperation. Set up a WGEPPP liaison officer	1 member	Ongoing	Desirable
Engage with other subcommittees – invite the secretariats to annual meetings. Meet quarterly.	PAS Secretariat	Ongoing	Desirable
Establish a pilot project – a knowledge sharing network that allows members to select a topic relevant to the PA standards and of mutual interest to members (for example accessibility of reports, AI). Results of knowledge sharing to	2 – 4 members with input encouraged	Pilot project to start	Desirable

<p>be reported to members at the annual meeting. Includes consideration of emerging issue and trends (use of SCEI report on emerging trends) and how this future looking analysis can be integrated into performance audits e.g. assessing an organisation's readiness for emerging risks and long-term trends.</p> <p>May consider examining the inclusion of a presentation on an emerging issue at each annual meeting.</p>	<p>from all interested members</p>		
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## Annex II - Compliance Audit Subcommittee

### GOAL 1: Develop, Maintain and Advocate for Professional Standards for SAIs

INTOSAI will support the effective functioning of SAIs in the public interest by providing, maintaining, and advocating for internationally recognized professional principles, standards and guidance that promote the quality, excellence, credibility, independence, and relevance of public sector audits.

#### Strategic Objectives

1.1 Continue developing the INTOSAI Framework of Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials.

<i>PSC strategy/initiative</i>	<i>CAS activities</i>	<i>Resources</i>	<i>Timeframe if beyond 2028</i>
Ensure that PSC standards remain relevant and effective	Maintain collaboration with PSC and other subcommittees on ongoing and upcoming IFPP revisions		

1.2 Assure the consistency, professionalism, quality and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback.

<i>PSC strategy/initiative</i>	<i>CAS activities</i>	<i>Resources</i>	<i>Timeframe if beyond 2028</i>
Strengthen global awareness, understanding, and practical application of the IFPP	Compliance Audit of Benefit Transfers: Develop a concept paper to audit government cash transfers in social benefits programs, focusing on eligibility and regularity to ensure effective public resource use and protection of vulnerable groups.		
Strengthen global awareness, understanding, and practical application of the IFPP	Enhancing implementability of Compliance Audits Across SAIs: Conduct a study and develop recommendations to strengthen implementation of compliance audits effectively across SAIs addressing limitations including of mandate, resources, capacity and institutional barriers.		

1.3 Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users.

<b><i>PSC strategy/initiative</i></b>	<b><i>CAS activities</i></b>	<b><i>Resources</i></b>	<b><i>Timeframe if beyond 2028</i></b>
SDP 2023-2028	Continue contributing to the INTOSAI Strategic Development Plan 2023-2028 by identifying and addressing gaps related to compliance auditing in the IFPP.		
SDP 2023-2028	Contribute to the PSC Strategic Development Plan Initiatives and encourage participation in such activities amongst CAS members.		
1.4 Advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement.			
<b><i>PSC strategy/initiative</i></b>	<b><i>CAS activities</i></b>	<b><i>Resources</i></b>	<b><i>Timeframe if beyond 2028</i></b>
Strengthen the PSC's stakeholder engagement	Fostering collaboration with internal and external stakeholders to identify needs related to development of products that enhance the efficiency and effectiveness of compliance auditing by SAIs		
Fostering culture on providing peer review and commentary on draft pronouncements	Participate in the process of commenting/peer-review on new or revised draft documents in the IFPP		
Enhance Coordination with INTOSAI partners and build up closer relations with the INTOSAI Regions in PSC activities	Support in knowledge development, capacity building, knowledge sharing and training efforts of stakeholders including the IDI, Regional Organizations and Goal Committees.		

## Annex III – FAAS

<p><b>GOAL 1: Develop, Maintain and Advocate for Professional Standards for SAIs</b></p> <p>INTOSAI will support the effective functioning of SAIs in the public interest by providing, maintaining, and advocating for internationally recognized professional principles, standards and guidance that promote the quality, excellence, credibility, independence, and relevance of public sector audits.</p> <p><b>Strategic Objectives</b></p>			
<p>1.1 Continue developing the INTOSAI Framework of Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials.</p>			
<i>PSC strategy/initiative</i>	<i>PAS/CAS/FAAS/ICS activities</i>	<i>Resources</i>	<i>Timeframe if beyond 2028</i>
Strategy 1 - strengthening <b>implementation of ISSAIs</b>	<p><b>FAAS:</b> Adoption of optional ISA LCE in IFPP and developing guidance.</p> <p>This is a new financial auditing standard that is relevant to the public sector and therefore to the work of SAIs – as an optional standard. FAAS is responsible for developing guidance in IFPP.</p>	2-4 FAAS team members	
Strategy 1 - strengthening <b>implementation of ISSAIs</b>	<p><b>FAAS (participant, not lead):</b> Developing a new guidance in IFPP for ISSA 5000 (sustainability) alongside with other subcommittees or working groups of INTOSAI.</p>	2-4 FAAS team members	
<p>1.2 Assure the consistency, professionalism, quality and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback.</p>			
<i>PSC strategy/initiative</i>	<i>PAS/CAS/FAAS/ICS activities</i>	<i>Resources</i>	<i>Timeframe if beyond 2028</i>
Strategy 1 - strengthening <b>implementation of ISSAIs</b>	<p><b>FAAS:</b> Update guidance in GUID 2900 due to amendments in ISAs 240, 570, 330, 500, 501, 505, 520, 530.</p>	2-4 FAAS team members per standard	
<p>1.3 Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users.</p>			
<i>PSC strategy/initiative</i>	<i>PAS/CAS/FAAS/ICS activities</i>	<i>Resources</i>	<i>Timeframe if beyond 2028</i>

<p>Strategy 2 - <b>Ensuring standards keep pace with Artificial Intelligence and rapid technological change</b></p>	<p><b>FAAS:</b> AI and emerging technologies in financial audit practices. FAAS recognises the importance of the use of the latest technologies to help improve the quality of reported financial information by governments.</p> <p>To explore and understand how AI and other emerging technologies are currently being applied in financial audits across SAIs, and to assess their implications for audit practices and international audit standards. The project aims to identify concrete trends, challenges, and opportunities, and to provide actionable recommendations for SAIs and the FAAS community based on direct input from practitioners and alignment with IAASB’s evolving work on audit technology. We seek to build a close collaboration with IAASB, ensuring early engagement and reciprocal input, so that both parties can meaningfully influence and enrich each other’s analysis on AI and other emerging technologies.</p>	<p>6-7 FAAS team members</p>	
<p>1.4 Advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement.</p>			
<p><i>PSC strategy/initiative</i></p>	<p><i>PAS/CAS/FAAS/ICS activities</i></p>	<p><i>Resources</i></p>	<p><i>Timeframe if beyond 2028</i></p>

## Annex IV - Internal Control Subcommittee

### **GOAL 1: Develop, Maintain and Advocate for Professional Standards for SAIs**

**INTOSAI will support the effective functioning of SAIs in the public interest by providing, maintaining, and advocating for internationally recognized professional principles, standards and guidance that promote the quality, excellence, credibility, independence, and relevance of public sector audits.**

#### **Strategic Objectives**

**1.1 Continue developing the INTOSAI Framework of Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials.**

<i>PSC strategy/initiative</i>	<i>ICS activities</i>	<i>Resources</i>	<i>Timeframe if beyond 2028</i>
	Complete and promote the ICS Guidance on Auditing Internal Controls	Drafting: two persons, six months  Ongoing	
	Developing non-English versions of: <ul style="list-style-type: none"> <li>• ICS Guidance on Cooperation with Internal Auditors</li> <li>• ICS Guidance on Auditing Internal Controls</li> </ul>	Two persons, six months	
	Promote the value of internal control as a tool to contribute to public interest	Ongoing	
	Participate in The IIA's International Professional Practices Framework Oversight Council (IPPF OC) as INTOSAI representation	End of 2027	

**1.2 Assure the consistency, professionalism, quality and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback.**

<i>PSC strategy/initiative</i>	<i>ICS activities</i>	<i>Resources</i>	<i>Timeframe if beyond 2028</i>
	Clarify the status of INTOSAI GOV documents (currently in the under review section of the IFPP)	Two persons + PSC + FIPP	

1.3 Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users.

<i>PSC strategy/initiative</i>	<i>ICS activities</i>	<i>Resources</i>	<i>Timeframe if beyond 2028</i>
	Some ideas developed by ICS can potentially be used to provide for better accessibility of IFPP (c.f. "A" project)		

1.4 Advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement.

<i>PSC strategy/initiative</i>	<i>ICS activities</i>	<i>Resources</i>	<i>Timeframe if beyond 2028</i>
	Ontology and nomenclature used in ICS projects will be coordinated with the results of T-Initiative	Three persons, ongoing	

# Abbreviations

<b><i>INTOSAI Goal Chairs</i></b>	
KSC	Knowledge Sharing Committee
CBC	Capacity Building Committee
PFAC	Policy, Finance and Administration Committee
<b><i>PSC Subcommittees</i></b>	
FAAS	Financial Audit and Accounting Subcommittee
CAS	Compliance Audit Subcommittee
PAS	Performance Audit Subcommittee
KSC	Knowledge Sharing Committee
ICS	Internal Control Subcommittee
<b><i>INTOSAI Entities</i></b>	
IDI	INTOSAI Development Initiative
GS	INTOSAI General Secretariat
FIPP	Forum for INTOSAI Professional Pronouncements
PSC-Sec	PSC Secretariat
SCEI	Supervisory Committee on Emerging Issues
<b><i>External Partners</i></b>	
IFAC	International Federation of Accountants
IIA	Institute of Internal Auditors