

Update
INTOSAI processes

A lot could have been said, but...

I will limit myself to addressing the following issues:

- FIPP (a good thing, even better communication could be desirable)
- FIPP Drafting Conventions (a good idea, will be addressed in next SDP)
- Establishing a Technical Support Function (also a good idea, still some uncertainties)
- INCOSAI 2019 theme paper

INTOSAI - A lot of progress has been made

- IFPP
- FIPP
- SDP
- TSF

This is very good

INTOSAI principles

INTOSAI Principles (INTOSAI-P)

- 1 INTOSAI founding principles
- 2 INTOSAI core principles

International Standards of Supreme Audit Institutions

Auditing Standards

- 3 SAI organisational requirements - SAI level
- 4 Fundamental principles of public sector auditing - Engagement level

Financial audit:

5 Financial audit principles

8 Financial audit standards

Performance audit:

6 Performance audit principles

9 Performance audit standards

Compliance audit:

7 Compliance audit principles

10 Compliance audit standards

Other engagements:

11 (Reserved for future development based on ISSAI 100)

Competency Standards

(Reserved for future development)

18 (Possibly) Competency principles

... and competency standards

INTOSAI Guidance

Auditing Guidance (GUID)

12 Supplementary financial audit guidance

13 Supplementary performance audit guidance

14 Supplementary compliance audit guidance

15 Supplementary guidance on other engagements

16 Subject matter specific guidance

(Guidance on how the ISSAIs can be applied to specific subject matters such as environment, privatisation, public debt, disaster-related aid, corruption prevention, internal control .. etc.)

Other Guidance

17 Other guidance

Competency Guidance

19 Supplementary competency guidance

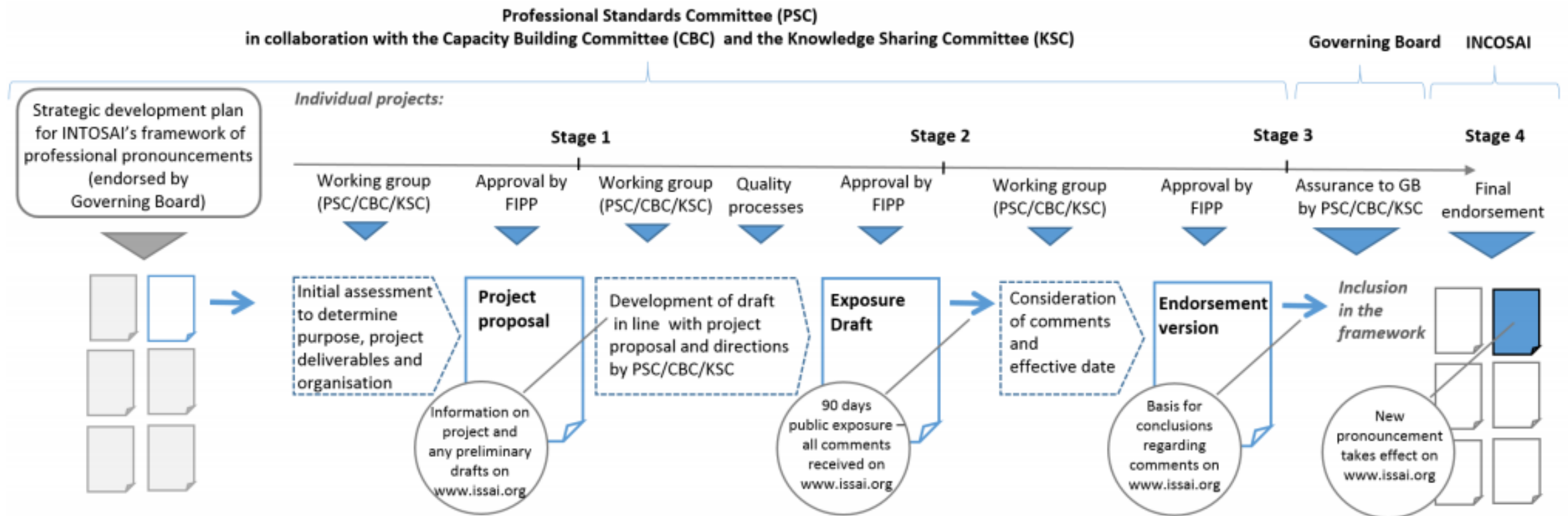
FIPP – terms of reference

1.1 FIPP has been established to support professional development by ensuring that INTOSAI provides a clear and consistent set of professional pronouncements for public sector auditing. FIPP will achieve this through reviewing, monitoring and ensuring, among other things:

- that the ISSAIs and related pronouncements are developed towards a consistent set of professional standards that serve the needs of the members of INTOSAI;
- that the ISSAIs are based on the fundamental principles of public-sector auditing as defined by INTOSAI in ISSAI 100;
- that the ISSAIs contribute to ensuring the efficiency, accountability, effectiveness and transparency of public-sector auditing;
- that the professional standards also provide the basis for capacity development including schemes of education and certification, and facilitate knowledge sharing and verification (SAI peer reviews, SAI PMF, etc.).

Due Process summarized

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



FIPP Drafting Conventions

- FIPP has produced two «drafting conventions»
 - For GUIDs
 - For «Application material»
- Will apply also for the PAS

FIPP Drafting Conventions



Drafting conventions for guidance documents in the INTOSAI Framework of Professional Pronouncements

Introduction

1. The purpose of these drafting conventions is to ensure that all guidance documents (GUIDs) in the INTOSAI Framework of Professional Pronouncements (IFPP) maintain a high level of quality and are technically sound, at the same time as being easy to read, understand and apply. The drafting conventions are required to accomplish the objectives of the IFPP strategic development plan.



Drafting conventions for “*application material*” within the ISSAIs in the INTOSAI Framework of Professional Pronouncements

Introduction

1. The purpose of these drafting conventions is to ensure that all application material within the ISSAIs in the INTOSAI Framework of Professional Pronouncements (IFPP) maintain a high level of quality, are technically sound and consistent throughout the ISSAIs, at the same time as being easy to read, understand and apply. The drafting conventions are required to accomplish the objectives of the IFPP strategic development plan.
2. These drafting conventions will be included in the forthcoming Drafting conventions for ISSAIs in the INTOSAI Framework for Professional Pronouncements.

FIPP - call for candidates

26 March 2019

Heads of SAls

INTOSAI Committees, Working Groups, Subcommittees

INTOSAI Regional Working Groups — General Secretariats

All individual INTOSAI member SAls

The IDI

Annual call for experts for the Forum for INTOSAI Professional Pronouncements (FIPP)

The chairs of INTOSAI's Professional Standards Committee (PSC), Capacity Building Committee (CBC) and Knowledge Sharing Committee (KSC) invite all SAls and bodies in INTOSAI to nominate candidates for appointment to the Forum for INTOSAI Professional Pronouncements (FIPP).

A good idea with people with PAS-experience in the FIPP – please consider😊

TSF – Technical Support Function

From INTOSAI's Strategic Plan

- under key strategies related to standards setting

3. Establish adequate technical supporting functions to ensure efficient operation and high quality in drafting of standards and to promote their wide recognition, acceptance and use.

TSF - main benefits

- help make the standard setting process more efficient and effective
- by making dedicated staff available to work on standard setting activities
- reduce reliance on voluntary contributions from SAls

Implementing a Technical Support Function

Proof of Concept Proposal
July 2018

In conclusion, it is recommended that a five-year proof-of-concept exercise is launched by setting up in an INTOSAI member (host) SAI a TSF of three seconded staff. This exercise should include appropriate follow-up and review mechanisms, including an intermediate evaluation by the PSC Chair after three of years of operation and a final evaluation after five years, to consider options for the future. The Goal Chairs should be responsible for the governance of the TSF.



INTOSAI
PSC

Professional
Standards
Committee

INCOSAI 2019 paper

Principal paper on Theme II INCOSAI XXIII

**«THE ROLE OF THE SUPREME AUDIT INSTITUTIONS IN THE ACHIEVEMENT
OF THE NATIONAL PRIORITIES AND GOALS»**

Third draft

<http://www.intosai.org/events/congresses-incosai/next-congress.html>