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 Framework of Professional Pronouncements (IFPP)

**INTOSAI Principles (INTOSAI-P)**

1. INTOSAI founding principles
2. INTOSAI core principles

**Auditing Standards**

3. SAI organisational requirements - SAI level
4. Fundamental principles of public sector auditing - Engagement level
5. Financial audit principles
6. Performance audit principles
7. Compliance audit principles
8. Financial audit standards
9. Performance audit standards
10. Compliance audit standards
11. Other engagements: (Reserved for future development)
12. (Possibly) Competency principles...
13. and competency standards

**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 ISSAI s and related pronouncements are developed towards a consistent set of professional standards that serve the needs of the members of INTOSAI;
- that the ISSAI s are based on the fundamental principles of public-sector auditing as defined by INTOSAI in ISSAI 100;
- that the ISSAI s 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

---

**Professional Standards Committee (PSC)**
in collaboration with the **Capacity Building Committee (CBC)** and the **Knowledge Sharing Committee (KSC)**

**Governance Board** **INCOSAI**

---

**Individual projects:**

- **Stage 1:** Working group (PSC/CBC/KSC) → Approval by FIPP
- **Stage 2:** Working group (PSC/CBC/KSC) → Quality processes → Approval by FIPP
- **Stage 3:** Working group (PSC/CBC/KSC) → Approval by FIPP
- **Stage 4:** Assurance to GB by PSC/CBC/KSC → Final endorsement

---

- **Strategic development plan** for INTOSAI’s framework of professional pronouncements (endorsed by Governing Board)

---

- **Project proposal:**
  - Initial assessment to determine purpose, project deliverables and organisation
  - Information on project and any preliminary drafts on www.issai.org

- **Exposure Draft:**
  - Development of draft in line with project proposal and directions by PSC/CBC/KSC
  - 90 days public exposure — all comments received on www.issai.org

- **Endorsement version:**
  - Consideration of comments and effective date
  - Basis for conclusions regarding comments on www.issai.org

---

- **Inclusion in the framework**
  - New pronouncement takes effect on www.issai.org
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

Heads of SAIs
INTOSAI Committees, Working Groups, Subcommittees
INTOSAI Regional Working Groups — General Secretariats
All individual INTOSAI member SAIs
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 SAIs 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 SAIs
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.
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