



Frequently Asked Questions

What is the IFPP and what is its authority?

IFPP is the INTOSAI Framework of Professional Pronouncement. INTOSAI Professional Pronouncements are the formal and authoritative announcements or declarations of the INTOSAI Community. They rest upon the common professional expertise of INTOSAI's members and provide INTOSAI's official statements on audit-related matters. All professional pronouncements are developed and approved through a due process before they are presented to INCOSAI for endorsement. The purpose of IFPP is to improve the credibility of INTOSAI's professional pronouncements, assist by making them an authoritative framework for public sector auditing and enhance their technical quality. The INTOSAI Professional Pronouncements consist of INTOSAI Principles (INTOSAI-P), International Standards of Supreme Audit Institutions (ISSAI), Competency Pronouncements (COMP), and INTOSAI Guidance (GUID). These pronouncements can be found on www.issai.org.

The authority of all the pronouncements in the IFPP rests on their endorsement by the INTOSAI Congress, which is a professional and international body for Supreme Audit Institutions. All pronouncements endorsed and included in IFPP are the official position of INTOSAI.

The IFPP will replace the existing ISSAI framework by 2019, once the work of updating and migrating the current pronouncements is completed.

How can a SAI claim ISSAI compliance?

In order for an SAI to claim ISSAI compliance, it must follow the fundamental principles which INTOSAI has defined as universally applicable professional standards in ISSAI 100. ISSAI 200, ISSAI 300 and ISSAI 400 are the principles to be applied in the context of financial, performance, and compliance audit respectively. ISSAI 100 states that the principles in no way override national laws, regulations or mandates or prevent SAIs from carrying out investigations, reviews or other engagements which are not specifically covered by the existing ISSAIs.

The principles defined under ISSAI 100 can be used to establish authoritative standards in three ways:

- As a basis on which SAIs can develop standards;
- As a basis for the adoption of consistent national standards; and
- As a basis for adoption of the General Auditing Guidelines as standards.

What is the difference between standards (ISSAIs) and other pronouncements in the IFPP?

INTOSAI Standards (ISSAIs), are mandatory requirements than a SAI must adhere to in order to claim compliance to the standards.

INTOSAI Principles (INTOSAI-P) comprise of founding principles and core principles. Founding principles are of historical significance and specify role and functions which SAIs should aspire to. They are useful as reference guide to national Governments and Parliaments and help in establishing national mandates for SAIs. Core principles support the founding principles and they provide high level prerequisites for professional functioning of SAIs.

INTOSAI Guidance (GUIDS) refer to pronouncements that are in the nature of non-mandatory supplementary guidance which assist the SAIs in implementing the ISSAIs.

Competency pronouncements (COMPS) set out the competencies and professional skills, knowledge, ethics, values and attitudes required by the public sector auditor to undertake audits in line with the ISSAIs

What is the basis of distinguishing the IFPP pronouncements as INTOSAI-P, ISSAIs and GUIDS?

The Forum for INTOSAI Professional Pronouncements (FIPP) has developed classification criteria for the three categories of INTOSAI professional pronouncements in the IFPP to make clear distinction between the overarching INTOSAI Principles (INTOSAI-P), the International Standards of Supreme Audit Institutions (ISSAIs) and the supporting INTOSAI Guidance (GUID).

The classification criteria for IFPP pronouncements has been endorsed by the INTOSAI Congress. The classification criteria is based on the definition of different pronouncements as explained in the previous questions. FIPP will use this classification criteria to classify and number INTOSAI pronouncements.

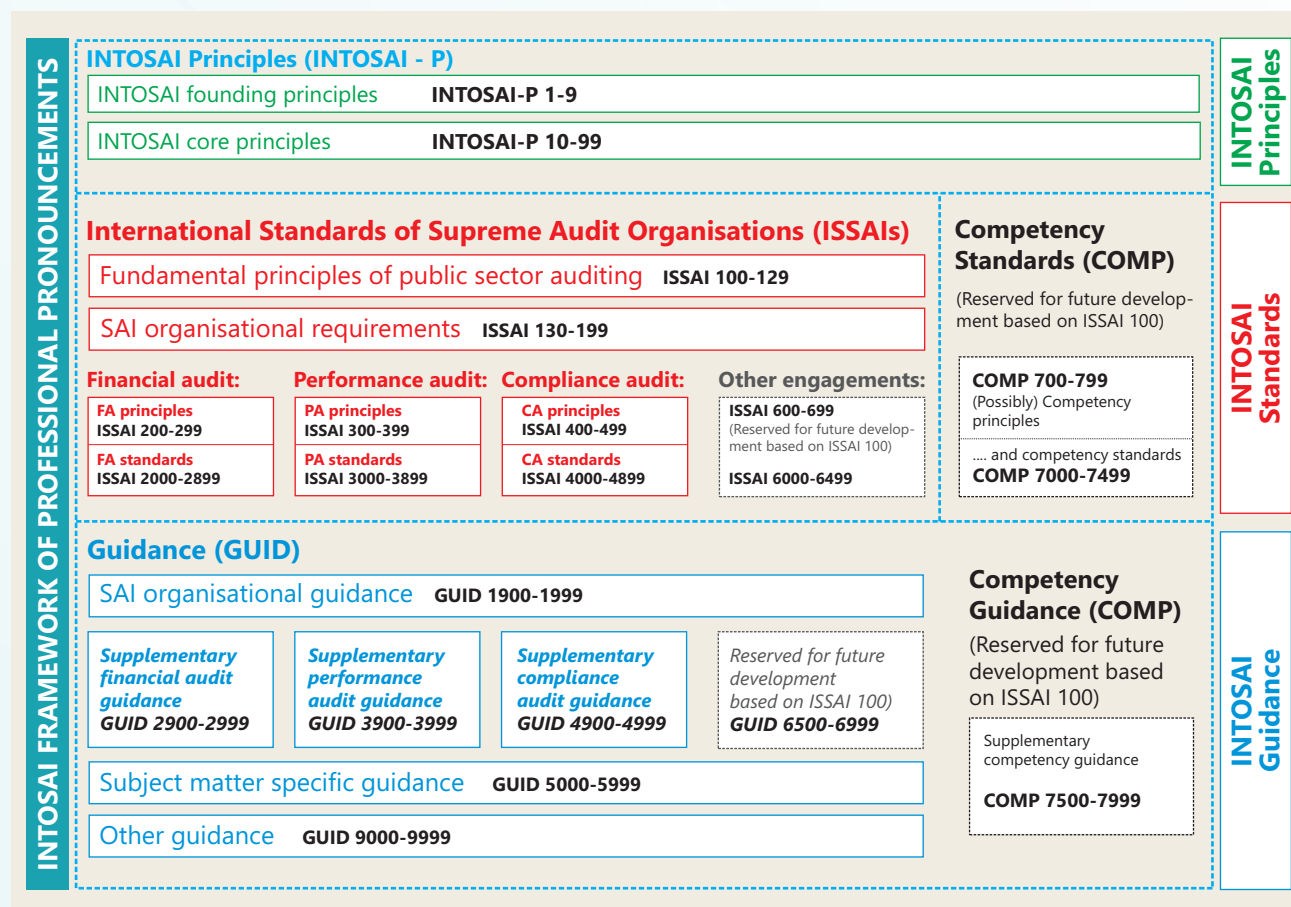
During the transition period of initiating the new numbering of the INTOSAI professional pronouncements, can the SAIs or auditors make reference to existing ISSAI numbers?

Until such time the INTOSAI Professional Pronouncements have new numbers, SAIs and the auditors can continue to make reference to existing ISSAI numbers.

What is the numbering system of IFPP pronouncements? Will ISSAIs have a different numbering system in IFPP?

The IFPP has considered new numbering of INTOSAI-P, ISSAIs, and GUID under priority 1 of the 2017-2019 Strategic Development Plan (SDP) of IFPP. The numbering of the previous ISSAIs will be preserved, as far as possible.

A tentative numbering plan for IFPP pronouncements is depicted below:



Is there a formal process for developing, revising and withdrawing ISSAIs and other pronouncements?

The Due Process establishes the formal process for developing, revising and withdrawing ISSAIs and other pronouncements. The Due Process document can be found here: <http://www.issai.org/data/files/1C/65/0D/A6/0529851068C19585BA5818A8/due-process-2016-english.pdf>. The key INTOSAI bodies involved in this formal process perform the roles and responsibilities assigned to them in the Due Process, in accordance with INTOSAI's Statutes and their respective terms of reference.

The SDP shall assemble all initiatives to develop, revise or withdraw professional pronouncements in the form of SDP projects.



Forum for
INTOSAI
Professional
Pronouncements

What is the FIPP?

The Forum for INTOSAI Professional Pronouncements (FIPP) is a designated standard setting body of INTOSAI which is responsible for implementing a uniform approval process for the IFPP pronouncements following the INTOSAI Due Process. The creation of FIPP is intended to ensure a single entry into the IFPP.

FIPP has the responsibility of ensuring quality of the full set of professional standards as incorporated in the IFPP with a view to strengthen the INTOSAI as a standard setter and drive the continued development of appropriate standards for public-sector auditing.

At the operational level, FIPP is responsible to ensure that the due process is followed at each level of the project before the same is approved as an IFPP pronouncements. For this, FIPP works in close cooperation with the sub-committees and working groups under the Goal Chairs, through FIPP liaison officers. to facilitate the development of individual draft pronouncements by ensuring their technical quality and consistency as appropriate and approves their inclusion in the framework before they are presented to the INTOSAI Governing Board by the relevant committee.

FIPP consists of a Chair and fifteen members from different SAIs who have been selected for their subject matter expertise, experience in capacity building and standard setting.

How does FIPP work together with the individual project groups?

FIPP works with the project groups by nominating a member of FIPP as the liaison person for the project group. The liaison person and the project group are in continuous dialogue throughout the project life cycle (project proposal, exposure draft, endorsement version, and final pronouncement) involved in drafting pronouncements. In this process, liaison officer may attend project group meetings, if feasible, attend meetings through a video/tele conference and use other media like emails and telephones for communication.