

Classification of Pronouncements

Pronouncements	INTOSAI Principles (INTOSAI-P)	International Standards of Supreme Audit Institutions (ISSAI)	GUIDS
What are they?	The INTOSAI Principles consist of Founding Principles and Core Principles.	The ISSAIs are the authoritative International Standards on Public Sector Auditing. ISSAIs represent mandatory auditing standards for the SAIs to claim adherence to the standards.	Document which represent INTOSAI guidance that supports the standards (ISSAIs). GUIDs are in the nature of non-mandatory supplementary guidance
Purpose	<ul style="list-style-type: none"> ■ The Founding Principles have historical significance and specify the role and functions of SAIs ■ The Core Principles support the Founding Principles in clarifying the SAI's role in society and lay down high level prerequisites for professional functioning of SAIs 	<ul style="list-style-type: none"> ■ Define the different types of audit engagements and the related set of concepts ■ Ensure the quality of the audits ■ Strengthen the credibility of the audit reports ■ Enhance transparency of the audit process ■ Specify the organization and auditor's responsibility in application of ISSAIs 	<p>GUIDS support the SAIs in</p> <ul style="list-style-type: none"> ■ Applying the ISSAIs in the financial, performance or compliance audit processes ■ Applying the ISSAIs in other engagements ■ Understanding a specific subject matter and the application of the relevant ISSAIs to audits involving specific subjects ■ Enhancing organizational performance in practice related to the organizational requirements and ISSAIs implementation

Competency Pronouncements (COMPs)

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. COMPs are further distinguished between COMP standards and principles, and GUIDS. The work already undertaken within INTOSAI community regarding the competency framework will form the basis for developing COMPs in the future.



Forum for
INTOSAI
Professional
Pronouncements

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 INTOSAI Framework of Professional Pronouncements (IFPP) following the INTOSAI Due Process. The creation of FIPP is intended to ensure a single entry into the IFPP.



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For further information on IFPP visit
http://www.issai.org/en_us/site-issai/services/faq-ifpp/ or
<http://content.intosaicomunity.org/images/pdf/IFPP-FAQs.pdf>

For information on FIPP visit
http://psc-intosai.org/en_us/site-psc/fipp/



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Objectives

- Ensure quality of the full set of INTOSAI professional standards.
- Strengthen the INTOSAI as a standard setter.
- Drive the continued development of appropriate standards for public-sector auditing.

Current Members

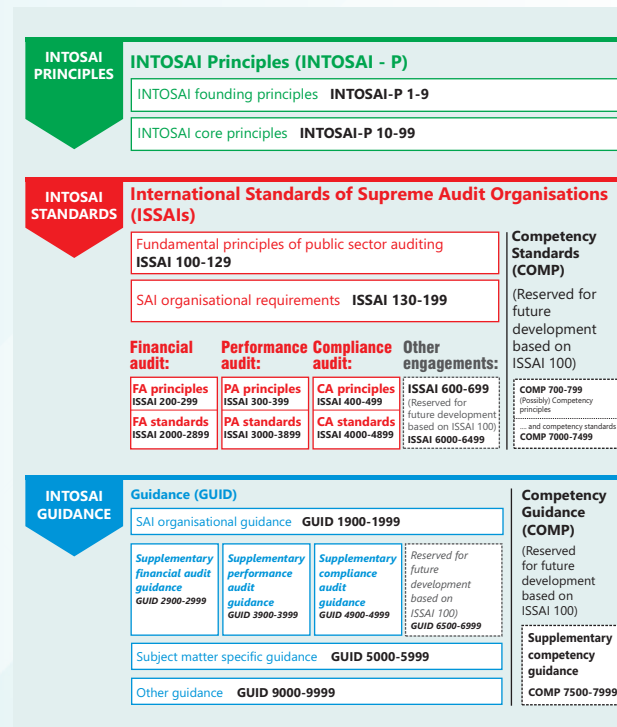
Ganga Kapavarapu (Chair) - SAI India
Kristoffer Blegvad (Vice Chair) - SAI Denmark
Josephine Mukomba - AFROSAI-E Secretariat
Tashi Tobgay - SAI Buthan
Stuart Barr - SAI Canada
Alex Monge Lemaitre - SAI Costa Rica
Neil Usher - European Court of Auditors
Lionel Vareille - SAI France
Karen Elizabeth Alejandrina Belteton Mohr - SAI Guatamala
Einar Gørrissen - INTOSAI Development Initiative (IDI)
Novy Pelenkahu - SAI Indonesia
Marita Salgrave - SAI Latvia
Robert Cox - SAI New Zealand
Aase Kristin Hemsén - SAI Norway
Aleksandra Popovic - SAI Sweden
Beryl Davis - SAI United States of America

Governance structure of the FIPP

PSC Steering Committee is responsible for the governance of FIPP. The PSC Steering Committee includes the chairs of the PSC, CBC and KSC. The PSC Steering Committee ensures that FIPP contributes to reliable and effective standard setting in accordance with the key strategies defined for goal 1 in INTOSAI's Strategic Plan.

INTOSAI Framework of Professional Pronouncement (IFPP)

- The INTOSAI Framework of Professional Pronouncements (IFPP) are the formal and authoritative announcements or declarations of the INTOSAI Community. 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, by making them an authoritative framework for public sector auditing and enhancing their technical quality.
- The INTOSAI Professional Pronouncements consist of INTOSAI Principles (INTOSAI-P), International Standards of Supreme Audit Institutions (ISSAI), INTOSAI Guidance (GUID) and Competency Pronouncements (COMP).



Key Features of IFPP

- i Recognition of the historical importance and aspirational nature of the founding and core INTOSAI principles, at both the organisational and engagement level.
- ii Recognition that there are pronouncements other than ISSAIs.
- iii Retention of ISSAI brand to refer to INTOSAI standards.
- iv ISSAI 100 placed at the top of the ISSAI hierarchy in recognition of its centrality in operationalizing the INTOSAI Principles.
- v Identification of the pronouncements that need to be implemented by a SAI for ISSAI compliance.
- vi Clear vertical and horizontal linkages through the classification criteria and the numbering system.
- vii IFPP primarily intended for SAIs, either at the SAI organisational level or at the engagement level. Space delineated in the GUID section in the IFPP for organisational level guidance.
- viii Merger of INTOSAI-GOVs into guidance category after undertaking review to ensure that they address directly SAIs and/or auditors.
- ix Provision for future development of competency principles, standards and guidance.

Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements

The Strategic Development Plan (SDP) for the INTOSAI Framework of Professional Pronouncements is a new planning instrument, setting out a general strategy and working plan for the development of the framework towards a clear, consistent and adequate set of professional pronouncements. The introduction of the SDP is a result of the efforts made in 2014-2016 under goal 1 of INTOSAI Strategic Plan to evaluate and strengthen our standard-setting processes.

The SDP for IFPP is aimed at assembling all initiatives to develop, revise or withdraw professional pronouncements. The planning process includes public consultations to encourage input from all interested parties as a minimum once in every three years. The PSC and the chairs of the CBC and KSC ascertain that all relevant needs are addressed by the SDP in line with the objectives of goal 1, 2 and 3 of INTOSAI's strategic plan. FIPP takes the initiative to propose amendments and updates to the plan as needed. The PSC consults with all affected parties before the plan is finalised and presented to the INTOSAI Governing Board for endorsement.

The SDP 2017-2019 is available on www.issai.org.