The INTOSAI Framework of Professional Pronouncements (IFPP)

PSC-SC Agenda Item 6

Brasilia, 8-9 June 2017

The current INTOSAI Framework of Professional Standards (IFPS)

93 pronouncements

> 3100 pages

4 levels

13 categories

ALL are ISSAIs or INTOSAI GOVs

INTOSAI
Professional
Standards
Committee

The current INTOSAI Framework of Professional Standards (IFPS)

Level 1- Founding Principles

Level 2 - Pre-requisites for the functioning of SAIs

Level 3 - Fundamental auditing principles

Level 4 - Auditing guidelines

Greater clarity – what is compulsory and what is guidance?

Repetitions and consitency

Central importance of ISSAI 100 and a need to re-focus around this

To whom are the pronouncements adressed?

Are there gaps that should be filled ?

The case for change

INTOSAI
Professional
Standards
Committee

What will the new framework look like?

New name: INTOSAI Framework of Professional Pronouncements- **IFPP**

Framework includes overarching INTOSAI principles **(INTOSAI-P)**, the standards **(ISSAIs)** and supporting guidance **(GUIDs)**

ISSAI brand is retained and ISSAIs remain an integral part of the framework

Only documents setting out requirements to support **ISSAI 100** and which are consistent with ISSAI 100 are designated as ISSAIs

Framework is designed to clarify what SAIs need to do to claim **ISSAI compliance**

Enables future dev. of INTOSAI **competency framework**

INTOSAI-GOVs to be merged with category of Guidelines on specific subjects

INTOSAI
Professional
Standards
Committee

INTOSAI Framework of Professional Pronouncements (IFPP)

Forum for
INTOSAI
Professional
Pronouncements

INTOSAI principles

INTOSAI Principles (INTOSAI-P)

INTOSAI founding principles

INTOSAI core principles

INTOSAI Standards

International Standards of Supreme Audit Organisations (ISSAIs)

Fundamental principles of public sector auditing

SAI organisational requirements

Financial audit:	*Performance audit:*	*Compliance audit:*	*Other engagements:*
FA principles	*PA principles*	*CA principles*	*(Reserved for future development based on ISSAI 100)*
FA standards	*PA standards*	*CA standards*	

Competency Standards (COMP)

(Reserved for future development based on ISSAI 100)

(Possibly) Competency principles

… and competency standards

INTOSAI Guidance

Guidance (GUID)

SAI organisational guidance

Supplementary financial audit guidance	*Supplementary performance audit guidance*	*Supplementary compliance audit guidance*	*(Reserved for future development based on ISSAI 100)*

Subject matter specific guidance

Other guidance

Competency Guidance (COMP)

(Reserved for future development based on ISSAI 100)

Supplementary competency guidance

Classification principles

❖ Clear logical and simple to follow→ time-proofed

Principles, standards and guidance

Audit and competency

Appropiate prominence to founding and core principles

22 categories

With a numbering system and classification criteria

Thank you!