

INTOSAI



Due Process for
INTOSAI
Professional
Standards

- Procedures for developing, revising and withdrawing International Standards of Supreme Audit Institutions (ISSAIs) and INTOSAI Guidance for Good Governance (INTOSAI GOVs)

1. Introduction

This due process defines the procedures through which INTOSAI issues its Professional Standards. The due process is to be followed when developing, revising and withdrawing ISSAIs (International Standards of Supreme Audit Institutions) and INTOSAI GOVs (INTOSAI Guidance for Good Governance), as defined by the document “*the International Standards of Supreme Audit Institutions – INTOSAI’s framework of Professional Standards*”, which was as endorsed by INCOSAI in 2007.

The purpose of the due process is to maintain the integrity and rigour of the ISSAIs and INTOSAI GOVs thus promoting confidence among its stakeholders. In this way, the due process

- further supports the continued professionalization of the work on ISSAIs and INTOSAI GOVs within INTOSAI. The due process ensures that all ISSAIs and INTOSAI GOVs are subjected to the same consultative process and level of scrutiny leading to their approval.
- clarifies the different roles, duties and responsibilities of the committees/-subcommittees/working groups/task forces/project groups and chairs by clearly identifying uniform work and approval processes.
- ensures transparency in the work performed on the ISSAIs and INTOSAI GOVs; transparency is achieved via www.issai.org, where all ISSAIs and INTOSAI GOVs are displayed. Exposure draft ISSAIs and INTOSAI GOVs are also displayed on www.issai.org together with consideration of comments received. Transparency is also achieved by making working procedures and meeting material available to the public.
- ensures accountability; when developing ISSAIs and INTOSAI GOVs, the subcommittees/working groups/task forces/project groups and chairs are accountable to INTOSAI and its members through one of the four committees in the INTOSAI strategic plan. Subcommittee/project group and task force chairs are committed to ensuring that work is progressing as planned. Prior to formal approval of the ISSAIs and INTOSAI GOVs, they are subject to a review process and approval by the relevant steering committee.

2. The due process

The following identifies the various steps in developing, revising and withdrawing ISSAIs and INTOSAI GOVs. Each chapter describes the overall requirements and then highlights the approval processes. Initially, the basic roles and responsibilities in the due process are established.

A. Basic roles and responsibilities in the due process

The strategic plan of INTOSAI grants the Professional Standards Committee (PSC) responsibility for INTOSAI’s Professional Standards. (See the Handbook for Committees of INTOSAI for further details on INTOSAI committees.) Therefore, any questions and issues in relation to the application of this due process are to be resolved by the PSC in consultation with the INTOSAI Governing Board. The PSC may also decide on further procedures on practical matters in relation to the publication of draft documents and final standards.

In the document, references to committee chair, steering committee, and subcommittee refer to the respective committee chair, steering committee, and subcommittee of the Professional Standards Committee, the Capacity Building Committee, the Knowledge Sharing and Knowledge Service Committee, or the Finance and Administration Committee, as appropriate.

Reference made to the term “subcommittee” covers all INTOSAI working groups, task forces or project groups.

When an INTOSAI subcommittee plans to develop an ISSAI or INTOSAI GOV, an interval of ISSAI and INTOSAI GOV numbers is dedicated to the subcommittee by the PSC Chair in compliance with the classification principles as defined by the document “*the International Standards of Supreme Audit Institutions – INTOSAI’s Framework of Professional Standards*” as endorsed by INCOSAI in 2007.

Once the subcommittee has developed a set of ISSAIs or INTOSAI GOVs, it is responsible for maintaining them.

Responsibility for maintaining a given interval of ISSAI and INTOSAI GOV numbers means that the subcommittee monitors new developments that may lead to a need for the development of new ISSAIs or changes in existing ISSAIs or INTOSAI GOVs. At fixed intervals, the subcommittee reviews the ISSAIs and INTOSAI GOVs for which it has the maintenance responsibility. The responsible subcommittee decides on an appropriate frequency at which the maintenance review is carried out. The maintenance frequency is communicated on www.issai.org.

If the subcommittee that developed the guidance originally no longer exists, the committee chair is made responsible for ensuring maintenance of the ISSAIs and INTOSAI GOVs.

Based on a maintenance review or other developments, the responsible subcommittee decides whether to initiate

- the process for developing standards as described in section 2.1
- the process for revising standards as described in section 2.2, or
- the process for withdrawing standards as described in section 2.3

The steering committees of Goal 1, 2, 3 and 4, respectively are responsible for approving draft documents and referring documents to the INTOSAI Governing Board with the assurance that the due process has been followed. The steering committee approves minor editorial and conforming changes as described in section 2.2. and proposals to withdraw ISSAIs and INTOSAI GOVs as described in section 2.3.

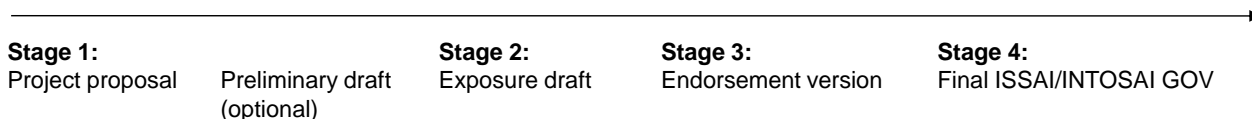
The INTOSAI Governing Board oversees that the due process is followed for all professional standards. The Committees report on an annual basis to the INTOSAI Governing Board providing an overview of new, revised and/or withdrawn ISSAIs and INTOSAI GOVs. The oversight function of the INTOSAI Governing Board means that matters of principles in relation to the application of the due process should be referred to the Governing Board for discussion, and ultimately decision. The Governing Board can also decide to remit a matter back to the relevant committee, in particular in those cases where the due process may not have been properly followed. Any change to the due process will be decided on by the Governing Board in consultation with the PSC Chair and other relevant committee chairs.

The INCOSAI endorses new ISSAIs and INTOSAI GOVs and the withdrawal of existing ISSAIs and INTOSAI GOVs.

2.1. The process for developing standards

There are four main stages in developing and issuing an ISSAI or INTOSAI GOV: the project proposal, the exposure draft, the endorsement version and the final endorsement. The development of ISSAIs and INTOSAI GOVs from the project proposal to the final ISSAI or INTOSAI GOV can be illustrated by figure 1.

Figure 1: The stages in developing ISSAIs and INTOSAI GOVs



Stage 1: The project proposal

Before development of new ISSAIs or INTOSAI GOVs that are not part of a previously approved project is initiated, the subcommittee carries out an initial assessment. The purpose of the initial assessment is to determine the categories of auditing or other tasks that will be covered by the document, to consider the differences among SAIs that must be accommodated and to ensure consistency with existing ISSAIs and INTOSAI GOVs. In the initial assessment, it is determined to what extent 1) it will be possible and desirable to build on guidance from other internationally recognized, regional or national standard setters and if so, 2) to what extent supplementary guidance is needed in order to meet the needs and concerns of the INTOSAI community.

Based on the initial assessment, the responsible subcommittee works out a project proposal for approval by the steering committee. The project proposal may refer the responsibility for the project to an existing subcommittee or working group within the PSC or other INTOSAI committees or establish a special project group to carry the project through.

The project proposal should specify the timeline and include suggestions for appropriate ISSAI or INTOSAI GOV numbers and working titles for any envisaged new documents. The classification of documents and the ISSAI/INTOSAI GOV number is decided on by the PSC Chair on the basis of the principles for classification of INTOSAI's professional standards.

Approval of project proposal

A project proposal is submitted to the steering committee for approval.

The steering committee approves:

- that the project addresses the issues identified in the initial assessment and should be launched;
- that the project proposal provides directions sufficient to define the scope of applicability of the proposed ISSAIs or INTOSAI GOVs and avoids overlaps and inconsistencies in the ISSAI framework;
- the organisation and timeline of the project, and
- the working title and proposed numbering according to the ISSAI framework classification principles.

Stage 2: The exposure draft

Drafts of ISSAIs or INTOSAI GOVs are developed in accordance with the approved project proposal. The subcommittees ensure that appropriate quality processes are in place to assure the quality of the draft ISSAIs and INTOSAI GOVs. The subcommittee may at any stage decide to publish preliminary drafts on www.issai.org.

The finalized exposure draft ISSAIs and INTOSAI GOVs are approved by the steering committee before they are exposed for public comment on www.issai.org. If the ISSAI or INTOSAI GOV under development is replacing an existing ISSAI or INTOSAI GOV, the exposure draft or accompanying material should specify which ISSAI(s)/INTOSAI GOV(s) it is replacing.

The PSC Chair ensures that all exposure drafts are classified in accordance with the ISSAI classification principles endorsed by INCOSAI 2007 and posted on www.issai.org. Matters concerning the interpretation of these principles shall be resolved by the PSC steering committee.

Approval of exposure drafts

Exposure drafts of the proposed ISSAI or INTOSAI GOV are submitted to the steering committee for approval:

The steering committee approves:

- that the exposure draft fulfills the purpose of the project in line with the directions of the approved project proposal and is of high quality;
- that any overlaps and inconsistencies in the ISSAI framework in relation to the proposed text have been appropriately addressed, and
- that the exposure draft can be submitted for public exposure.

Exposure drafts are posted on www.issai.org by the PSC Chair. On the basis of the membership list provided by the INTOSAI General Secretariat, the subcommittee notifies all INTOSAI members and other relevant stakeholders of the exposure periods. This notification may be supplemented by an announcement in the INTOSAI Journal. INTOSAI also encourages and welcomes comments from other interested stakeholders, including national governments, multilateral organisations and other professional bodies and organisations. The comment period is normally 90 days. Comments are accepted in the five official INTOSAI languages.

Stage 3: The endorsement version

Comments are collected by the subcommittee and posted on www.issai.org 14 days after the exposure period has expired, at the latest. The comments remain posted until the Governing Board has referred the endorsement version to the INCOSAI for final endorsement. Comments on exposure drafts are analyzed by the subcommittee to determine the effect on the draft before finalizing the endorsement version of the ISSAI or INTOSAI GOV. The considerations of the subcommittee regarding comments received are also displayed on www.issai.org. The subcommittee considers whether there have been substantial changes to the exposure draft that may warrant re-exposure.

The subcommittees work out executive summaries of maximum 150 words describing purpose, target group and scope of the ISSAIs and INTOSAI GOVs for exposure on the INTOSAI website and the ISSAI website. The executive summaries should be submitted to the INTOSAI General Secretariat in as many of the official INTOSAI languages as possible. Any outstanding translations will be performed by the General Secretariat. For ISSAIs that are based on ISAs, the description of the ISAs and Practice Notes will serve as executive summaries.

The subcommittee is responsible for translation of the ISSAI or INTOSAI GOV into the five official INTOSAI languages.

Approval of endorsement version

The endorsement version of the proposed ISSAI or INTOSAI GOV is submitted to the steering committee for approval:

The steering committee approves:

- that the comments provided in the exposure process are appropriately reflected in the endorsement version of the document;
- that the document can be forwarded to the INTOSAI Governing Board with the assurance;
- that the due process has been followed.

The endorsement versions are presented in a yearly report to the Governing Board. The chair of the subcommittee may supplement the report with an oral presentation to the Governing Board.

The committee chair assures the Governing Board that due process has been followed in all aspects.

Upon this assurance the Governing Board refers the endorsement version to the INCOSAI for final endorsement.

Stage 4: The final ISSAI/INTOSAI GOV

When the Governing Board has decided to refer an endorsement version of an ISSAI or INTOSAI GOV to the INCOSAI for final endorsement, the ISSAI or INTOSAI GOV can be referred to officially as an ISSAI or INTOSAI GOV. At the same time, the endorsement version can be posted on www.issai.org and replace any existing ISSAI or INTOSAI GOV as specified in the exposure draft.

The INCOSAI endorses the final ISSAI or INTOSAI GOV.

2.2. The process for revising standards

Implementation of minor editorial and conforming changes can be carried through as described in this section if they do not entail substantial changes that require the consent of the members of INTOSAI. Minor editorial and conforming changes include:

- Conforming changes in ISSAIs or INTOSAI GOVs at lower levels of the ISSAI framework when an ISSAI or INTOSAI GOV at a higher level has been changed or revised.
- Changes in ISSAIs or INTOSAI GOVs that include the full text of a standard developed by another internationally recognized regional or national standard-setting body when this standard has been changed.
- Other minor changes to ensure consistency in the terms used in all language versions.

Revisions of substance, i.e. insertion/deletion of sections, changes in key terminology, etc require adherence to the due process for developing ISSAIs and INTOSAI GOVs, as described in section 2.1 of this document.

Minor editorial and conforming changes can be proposed by the subcommittee that is responsible for maintenance of the document. Minor editorial changes can also be carried through as part of a wider project in accordance with an approved project proposal.

The relevant subcommittee develops a version of the revised ISSAI or INTOSAI GOV that highlights the proposed changes and the final document for approval by the steering committee.

When the revised ISSAI or INTOSAI GOV is available in all 5 languages it is considered a “revised ISSAI” or “revised INTOSAI GOV” and will replace the existing ISSAI or INTOSAI GOV on www.issai.org. Each year the committee chair informs the Governing Board of any revised versions of the ISSAI or INTOSAI GOV that have been issued in the course of the year.

Approval of revised ISSAIs and INTOSAI GOVs

The revised ISSAI or INTOSAI GOV – including proposed changes – is submitted to the steering committee for approval.

The steering committee approves:

- that the due process for revising ISSAIs and INTOSAI GOVs can be used, i.e. the changes proposed are considered to be minor or conforming, and that public exposure is not required;
- that the revised ISSAI or INTOSAI GOV can be published on www.issai.org and replace the previously endorsed version.

2.3. The process for withdrawing standards

ISSAIs and INTOSAI GOVs that have been replaced, in accordance with this due process, by an endorsement version with the same number in accordance with a project proposal are withdrawn without further decision.

If an ISSAI or INTOSAI GOV includes the full text of a standard developed by another standard-setting body, it is withdrawn immediately when the original standard-setting body decides to withdraw the relevant standard.

At the request of the relevant subcommittee, the PSC Secretariat will remove the standard from issai.org.

In all other cases the following three-stage process should be followed.

Stage 1: Proposal to withdraw an ISSAI or INTOSAI GOV

The withdrawal of an ISSAI or INTOSAI GOV is based on a project proposal. The subcommittee works out a proposal explaining the reasons for the proposed withdrawal and submits the proposal to the steering committee for approval.

Approval of withdrawal proposal

Proposals to withdraw ISSAIs and INTOSAI GOVs are approved by the steering committee.

The steering committee approves:

- that the proposal to withdraw an ISSAI or INTOSAI GOV can be submitted for public exposure.

Stage 2: Withdrawing ISSAIs and INTOSAI GOVs

Withdrawal proposals are exposed for public comment following the same procedures as described in the process for developing ISSAIs and INTOSAI GOVs.

The subcommittee presents the comments obtained during the exposure period to the steering committee for consideration.

Approval of withdrawal of ISSAIs and INTOSAI GOVs

Based on the comments obtained, the steering committee approves of the withdrawal of the ISSAI or INTOSAI GOV.

The steering committee approves:

- that the ISSAI or INTOSAI GOV can be withdrawn from www.issai.org;
- that the decision to withdraw the ISSAI or INTOSAI GOV can be presented to the INTOSAI Governing Board with the assurance that the due process has been followed.

Stage 3: Final Endorsement

The committee chair informs the Governing Board of any withdrawals in an annual report. The chair of the subcommittee may further provide an oral presentation to facilitate the considerations of the Governing Board.

The committee chair assures the Governing Board that the due process has been followed in all aspects.

Upon this assurance, the Governing Board confirms the decision to withdraw the ISSAI or INTOSAI GOV and it is then up to the Governing Board to decided whether the proposed withdrawal should be referred to the INCOSAI for final endorsement.

The decision to withdraw an ISSAI or INTOSAI GOV can be finally endorsed by INCOSAI.

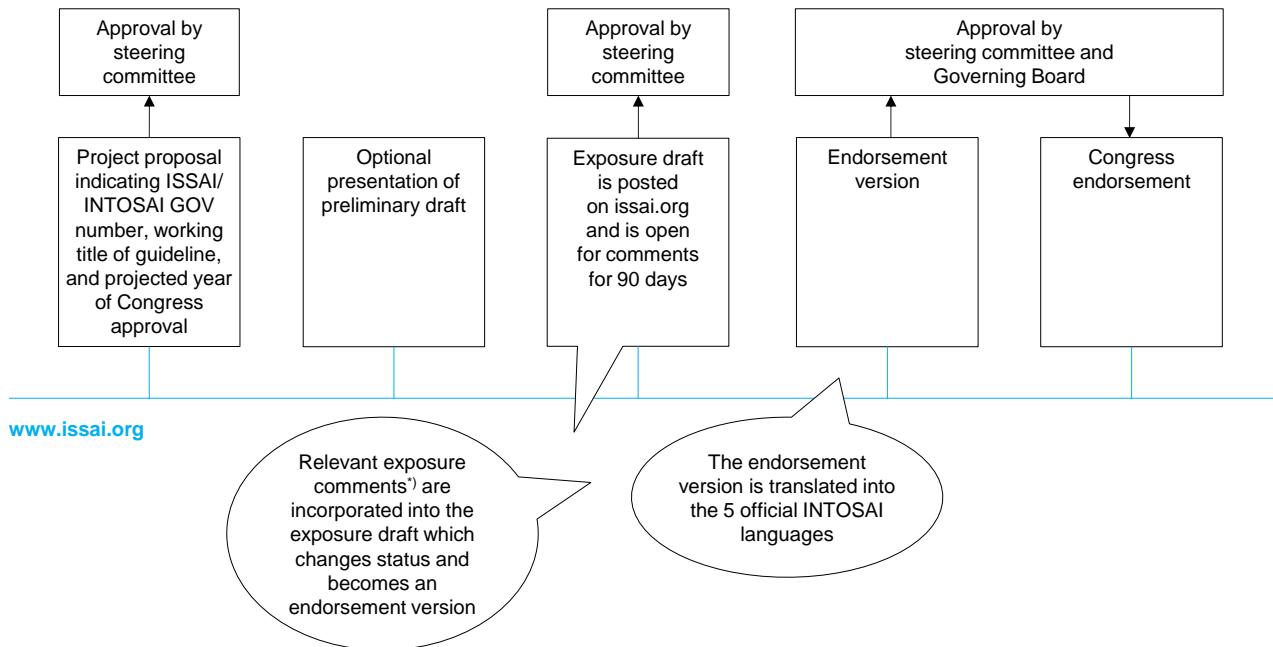
Once the decision to withdraw an ISSAI or INTOSAI GOV has been made by either the Governing Board or INCOSAI, it will be removed from www.issai.org.

Appendix 1: Flow charts (process for developing, revising and withdrawing).

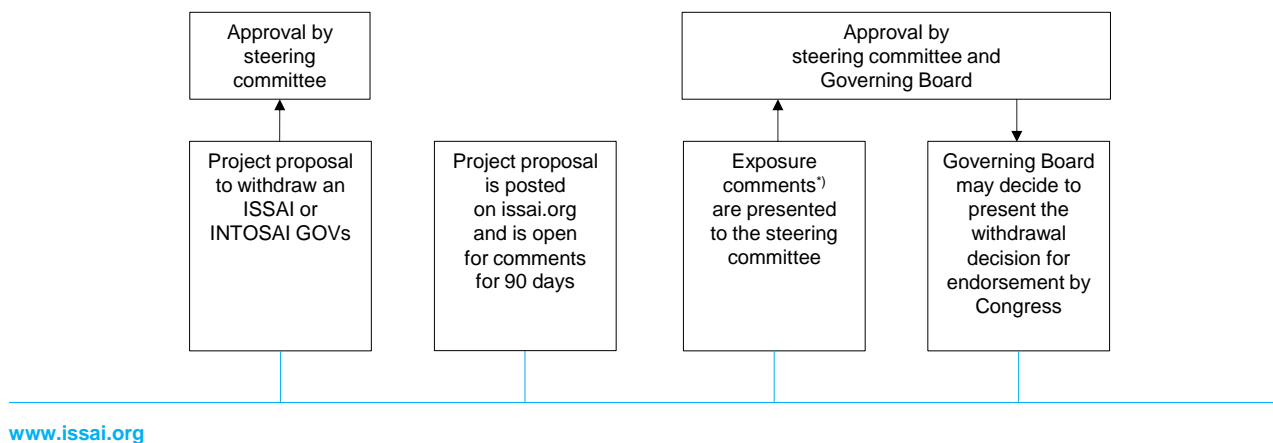
Appendix 2: INTOSAI Organisation Chart.

Appendix 1 – Flow Charts

Process for **development** of ISSAIs and INTOSAI GOVs and for **revisions of substance**:



Process for **withdrawal** of ISSAIs and INTOSAI GOVs **that are not based** on the full text of another standard developed by an internationally recognized, regional or national standard-setting body:



¹⁾ Overview of comments received and how the subcommittee has dealt with the comments is posted on issai.org.

