

Decided on 29 November 2017 with
amendments decided 22 August 2018

Renumbering and relabeling of pre-existing ISSAIs and INTOSAI GOVs into the IFPP

Purpose

1. The purpose of this document is to specify how individual pre-existing ISSAIs and INTOSAI GOVs will be relabelled and renumbered into the INTOSAI Guidance (GUID) category of the new INTOSAI Framework of Professional Pronouncements (IFPP). The GUID category of IFPP refers to :
 - a. **SAI Organisational Guidance** : GUID Series 1900-1999
 - b. **Supplementary Guidance**: GUID Series 2900-2999 -Financial Audit, 3900-3999 - Performance audit, 4900-4999-compliance audit, and 6500-6999- reserved for future development based on ISSAI 100.
 - c. **Subject Matter Specific Guidance** : GUID Series 5000-5999
 - d. **Other Guidance**: GUID 9000-9999

Background

2. The establishment of the IFPP was endorsed at INCOSAI in 2016 together with a revised due process for INTOSAI Professional Pronouncements. The due process gives the Forum for INTOSAI Professional Pronouncements (FIPP) responsibility for the numbering of pronouncements in the IFPP. FIPP's decisions in this regard are based on the classification principles of the IFPP and the Strategic Development Plan (SDP) for 2017-2019 as approved by the PSC Steering Committee with the consent of the KSC and CBC chairs and endorsed by the INTOSAI Governing Board at its meeting in Abu Dhabi in 2016.
3. The purpose of the new IFPP is to ensure that all INTOSAI Principles (INTOSAI-P), auditing standards (ISSAI) and guidance (GUID) are communicated through www.issai.org in a way that clearly conveys their official status and purpose. Each document is part of an overall collection of INTOSAI professional pronouncements that should be read and understood in context. INCOSAI's decision was that the IFPP should be fully implemented as soon as possible and at the latest by INCOSAI 2019.

Relabeling and renumbering decisions

4. At the current stage of transition there are a number of documents that appear as ISSAIs or INTOSAI GOVs on www.issai.org but that do not conform to the IFPP. This is a confusing situation for all users of INTOSAI's professional pronouncements, which needs to be solved as soon as is practically possible.
5. There are three different mechanisms to achieve this end:
 - a. Relabeling: Pre-existing pronouncements are relabelled and renumbered at the request of FIPP following the *process for revising pronouncements (editorial changes)* (cf. section 2.2. of the due process for the IFPP). This is possible in cases where the edits made in text are limited to the change in the numbering and the new labelling as a GUID as well as updates of any cross-references to other pronouncements. No change in the substance of the document will be undertaken at this stage.

Priority 1 of the SDP provides that this mechanism is used for a range of pre-existing pronouncements that are largely those recently endorsed by INCOSAI. The renumbering and relabeling of a range of pre-existing ISSAIs and INTOSAI GOVs is described in table 1 of the SDP. Decisions and clarifications by FIPP are therefore only needed in cases where the classification and numbering of a pronouncement is not already fully specified by the SDP. The editorial work needed to implement the renumbering and relabeling of the documents will be carried out by the PSC Secretariat at the SAI of Brazil.

FIPPs decisions on the classification and numbering of these pronouncements based on the SDP are indicated below as 'To be relabelled ▶'.

- b. Through a project to develop GUIDs based on the pre-existing text: Pre-existing ISSAIs and INTOSAI GOVs may be amended or withdrawn through a project that is carried out on the basis of an approved project proposal in line with the *process for developing pronouncements* (cf. section 2.1 of the due process for the IFPP).

Priority 2 of the SDP provides that this mechanism is used in a range of cases where there is a clear and urgent need to consolidate the texts into fewer and more readable and relevant GUIDs, eliminate overlaps, duplications, and contradictions and ensure the content is well aligned with *ISSAI 100 - Fundamental Principles of Public-Sector Auditing* and with the scope and purpose of the IFPP.

The success and timeline of these projects will depend on the resources made available for this purpose by the PSC and KSC and their subcommittees and working groups. The due process for the IFPP provides that the pre-existing ISSAIs and INTOSAI GOVs will remain on www.issai.org and retain their current ISSAI or INTOSAI GOV numbers until they are replaced by the new GUIDs or withdrawn by 2019. In the interim, it will be for the PSC chair in collaboration with FIPP to communicate in a clear way on www.issai.org that the affected ISSAIs and INTOSAI GOVs are under revision.

In order to be able to decide on the numbering of the relabelled documents (cf. a above) FIPP has undertaken a provisional planning of the numbering of expected GUIDs based on the SDP priority 2. This numbering appears in the tables below and is for planning purposes only.

FIPP's decisions on the final numbering of the resulting revised GUIDs will be taken when the individual draft GUIDs have been developed as provided by the due process for the IFPP.

- c. Simple withdrawal: Should there be any cases where pre-existing ISSAIs or INTOSAI GOVs are for some reason not converted into a GUID through one of the two mechanisms by 2019 it will be necessary to withdraw these ISSAIs or INTOSAI GOVs.

It is foreseen in the SDP that such withdrawals may be initiated by FIPP. This will follow the *process for withdrawing pronouncements* (cf. section 2.3. of the due process for the IFPP), which among others provides all INTOSAI members the possibility of commenting on the withdrawal proposal through a 90-days exposure period. Any such withdrawn ISSAIs or INTOSAI GOVs may still be drawn upon as relevant for the purpose of developing any new pronouncements that may be decided upon in the future planning process.

- 6. It has been FIPP's overall approach that it should be possible – with the help and collaboration of all parties involved - to implement the INCOSAI 2016 decision and meet the deadline of INCOSAI 2019 through a combination of relabeling (cf. a above) and projects to develop improved GUIDs (cf. b above) rather than simply withdrawing the documents produced and endorsed in the past (cf. c above).
- 7. The table below covers all pre-existing documents that are relevant to the GUID category and reflects an interim plan of the renumbering and renumbering of the resulting GUIDs. Where there are a number of documents on a common topic that may ultimately either be combined and some withdrawn only one number has been allocated to the overall topic as the eventual number of documents will only become clear from the approved project proposal.

Statement to readers of the GUID

- 8. As a result of the relabelling (cf. a above) there will by INCOSAI 2019 still be a number of GUIDs which will not have been subject to the quality and approval processes established for the IFPP. These GUIDs will differ in form and content. They will not conform to the drafting conventions that maintain clear distinctions between standards and guidelines in the IFPP. They may also convey messages that are not consistent with the *ISSAI 100 – Fundamental Principles of Public Sector Auditing* and the guidance provided will not necessarily meet the purpose of supporting and promoting the use of ISSAIs.
- 9. This situation will need to be addressed in a future SDP and may take a number of years after 2019 to resolve. In the interim period this could pose a risk to the credibility and integrity of the IFPP as well as users of the guidance. Pre-existing ISSAIs and INTOSAI

GOVs that are simply relabelled and renumbered as GUIDs therefore also need to be marked in a way that ensures that readers are made aware of this risk.

10. These GUIDS are indicated with **‘To be relabelled ▶’** in the table below and are therefore to be marked in the following way:

- ▶ The official title is adapted as specified below in order to add the wording ‘(pre-IFPP document)’. The adapted title will appear on the front page of the document, in any overviews of content of the IFPP, links on issai.org etc.
- ▶ The following statement is inserted on the front-page of each GUID:

Pre-IFPP Document - This document was developed before the creation of the INTOSAI Framework of Professional Pronouncements (IFPP) in 2016. It may therefore differ in form and purpose from more recent INTOSAI Auditing Guidance.

11. The use of this statement reflects that FIPP has applied the classification principles for the IFPP in a flexible and unrestrictive way in order to be able to include all pre-existing ISSAIs and INTOSAI GOVs. FIPP has used the category of *GUID 5000-5999 Subject matter specific guidance* whenever this was possible. The category of *9000-9999 Other Guidance*, is used only as a last resort for documents that cannot be included elsewhere in the IFPP.

GUID 1900-1999 SAI organisational guidance

Defined by the criteria for classification in IFPP as:

Guidance that supports the SAI in enhancing organisational performance in practice related to the organisational requirements (ISSAIs 130-199) and ISSAI implementation

	Name and number in IFPP	SDP ¹	Pre-existing pronouncement
To be relabelled ▶	GUID 1900 - Peer review guidelines (Pre-IFPP document)	Priority 1 (also a source for preliminary project 3.5)	Peer Review Guidelines (ISSAI 5600)

¹ All references in the tables are to the SDP including amendments endorsed by the Governing Board in 2017.

GUID 3900-3999 Supplementary performance audit guidance

Defined by the criteria for classification in IFPP as:

Guidance that supports the auditor in the performance audit process on how to apply the ISSAIs in practice.

	Name and number in IFPP	SDP	Pre-existing pronouncement
To be relabelled ▶	GUID 3910 – Central Concepts for Performance Auditing (Pre-IFPP document)	Priority 1	Guidelines on Central Concepts for Performance Auditing (ISSAI 3100)
To be relabelled ▶	GUID 3920 – The Performance Auditing Process (Pre-IFPP document)	Priority 1	Guidelines for the performance auditing process (ISSAI 3200)

GUID 5000-5999 Subject matter specific guidance

Defined by the criteria for classification in IFPP as:

Guidance that supports the auditor in understanding a specific subject matter and the application of the relevant ISSAIs

IFPP has organised the relevant pre-existing ISSAIs and INTOSAI GOVs into two series, GUIDs 5000-5199, and GUIDs 5200-5299. The sub-headings used for each of these series may not necessarily be retained, but are used to keep similar type GUIDs together and find an appropriate place for all content that has been produced to date.

	Name and number in IFPP	SDP	Pre-existing name and number
<i>Applicable across different subject matters (GUID 5000-5199):</i>			
	GUID 5000-5049 reserved for guidance on different mandates/combined audits	Preliminary project 2.3	(None)
	GUID 5050-5059 reserved for guidance on jurisdictional activities of SAIs	Preliminary project 2.12	(None)
To be relabelled ▶	GUID 5090 - Audit of International Institutions (Pre-IFPP document)	Priority 1 (also a source for preliminary project 3.5)	Audit of International Institutions (ISSAI 5000)

To be relabelled ▶	GUID 5091 - Arrangements for audit of International Institutions (Pre-IFPP document)	Priority 1 (also a source for preliminary project 3.2)	Principles for External Audit Arrangements for International Institutions (INTOSAI GOV 9300)
	GUID 5100-5109 reserved for consolidated guidance on IT-audit	Preliminary project 2.8	<ul style="list-style-type: none"> Guidelines on IT Audit (ISSAI 5300) – endorsed in 2016 but will be revised by 2019. Information System Security Review Methodology (ISSAI 5310)
	<i>(Numbers 5110-5140 blocked by pre-existing ISSAIs – available from 2019)</i>		
To be relabelled ▶	GUID 5150-5159 reserved for consolidated guidance on internal control	Preliminary project 2.5	<ul style="list-style-type: none"> Guidelines for Internal Control Standards for the Public Sector (INTOSAI GOV 9100) Guidance for reporting on the effectiveness of Internal Controls (INTOSAI GOV 9110) Internal Control-Providing a foundation for accountability in government (INTOSAI GOV 9120) Further information on entity risk management (INTOSAI GOV 9130)
	GUID 5160-5169 reserved for consolidated guidance on the use of work of internal auditors	Preliminary project 2.6	<ul style="list-style-type: none"> Internal audit independence in the public sector (INTOSAI GOV 9140) Coordination and cooperation between SAs and Internal Auditors in the public sector (INTOSAI GOV 9150)
	<i>Specific subject matters (GUID 5200 – 5999):</i>		
To be relabelled ▶	GUID 5200 - Activities with an environmental perspective (Pre-IFPP document)	Priority 1	Guidance on conducting audits of activities with an environmental perspective (ISSAI 5110)
To be relabelled ▶	GUID 5201 - Environmental audit and regularity auditing (Pre-IFPP document)	Priority 1	Environmental audit and regularity auditing (ISSAI 5120)

To be relabelled ▶	GUID 5202 - Sustainable development - The role of Supreme Audit Institutions (Pre-IFPP document)	Preliminary project 3.1 (endorsed 2016)	Sustainable development- The role of Supreme Audit Institutions (ISSAI 5130)
To be relabelled ▶	GUID 5203 – Cooperation on audits of international environmental accords (Pre-IFPP document)	Priority 1	How SAIs may co-operate on the audit of international environmental accords (ISSAI 5140)
<i>(Numbers 5210-5240 blocked by pre-existing ISSAIs – available from 2019)</i>			
	GUID 5250-5258 Reserved for consolidated guidance on public debt	Preliminary project 2.9	<ul style="list-style-type: none"> • Debt indicators (ISSAI 5411) • Public debt – management and fiscal vulnerability – potential roles for SAIs (ISSAI 5420) • Guidance on definition and disclosure of public debt (ISSAI 5421) • An exercise of reference terms to carry out performance audit of public debt (ISSAI 5422) • Fiscal exposures – implications for debt management and the role for SAIs (ISSAI 5430) • Guidance for conducting a public debt audit (ISSAI 5440) • Guidance for planning and conducting an audit of internal controls of public debt (ISSAI 5410 –will also be considered in project 2.6)
To be relabelled ▶	GUID 5259 – Public debt information systems (Pre-IFPP document)	Priority 1 (also a source for preliminary project 2.8)	Guidance on auditing public debt information system (ISSAI 5450)
To be relabelled ▶	GUID 5260 Governance of public assets (Pre-IFPP document)	Priority 1	Enhancing good governance for public assets (INTOSAI GOV 9160)
To be relabelled ▶	GUID 5270 Guideline for the audit of corruption prevention (Pre-IFPP document)	Priority 1	Guideline for the audit of corruption prevention (ISSAI 5700)

GUID 5280-5289 Reserved for consolidated guidance on audits of public procurement	Preliminary project 2.11	Guidelines on best practice for the audit of public/private finance and concessions (ISSAI 5220)
GUID 5290-5299 Reserved for guidance on audit of Key National Indicators	Preliminary project 3.10	(None)
<i>(Numbers 5300-5310 blocked by pre-existing ISSAIs – available from 2019)</i>		
GUID 5320-5329 Reserved for consolidated guidance on privatisation and/or related subjects	Preliminary project 2.7	<ul style="list-style-type: none"> • Guidelines on best practice for the audit of privatisations (ISSAI 5210) • Guidelines on best practice for the audit of economic regulation (ISSAI 5230) • Guidelines on best practice for the audit of risk in Public/Private Partnerships (PPP) (ISSAI 5240)
GUID 5330-5239 Reserved for consolidated guidance on disaster-related aid and/or related subjects	Preliminary project 2.10	<ul style="list-style-type: none"> • Introduction to guidance for audit work on disaster-related aid (ISSAI 5500) • Audit of disaster preparedness (ISSAI 5510) • Audit of disaster related aid (ISSAI 5520) • Adapting audit procedures to take account of the increased risk of fraud and corruption in the emergency phase following a disaster (ISSAI 5530) • Use of geospatial information in auditing disaster management and disaster-related aid (ISSAI 5540) • Integrated Financial Accountability Framework (IFAF) – guidance on improving information on financial flows of humanitarian aid (INTOSAI GOV 9250)
(GUIDs 5340-5999 – available for further projects and future purposes)		

GUID 9000-9999 Other guidance

Defined by the criteria for classification in IFPP as:

Other guidance that supports the auditor.

This category will in a transitional period be used for pre-existing pronouncements which have no place elsewhere in the IFPP. It is anticipated that these pronouncements may be revised or withdrawn and that the topic will be incorporated into another document going forward.

	Name and number in IFPP	SDP	Pre-existing pronouncement
To be relabelled ▶	GUID 9000 - Cooperative audits between SAIs (Pre-IFPP document)	Priority 1 (Also a source for preliminary project 3.5)	Guide on cooperative audit between Supreme Audit Institutions (ISSAI 5800)
To be relabelled ▶	GUID 9010 – The importance of an independent standard-setting process (Pre-IFPP document)	Preliminary project 3.2	The importance of an Independent Standard-setting process (INTOSAI GOV 9200)
To be relabelled ▶	GUID 9020 - Evaluation of public policies (Pre-IFPP document)	Priority 1	Guidelines on the evaluation of public policies (INTOSAI GOV 9400)
To be relabelled ▶	GUID 9030 - Good practices related to SAI independence (Pre-IFPP document)	Preliminary project 3.5	Guidelines and good practices related to SAI independence (ISSAI 11)
To be relabelled ▶	GUID 9040 – Good practices related to SAI transparency (Pre-IFPP document)	Preliminary project 3.5	Principles of Transparency - Good Practices (ISSAI 21)

Clarification on ISSAI 2000-2999 Financial Auditing Standards

To avoid any possible confusion, IFPP has also clarified that the *International Standards on Auditing (ISA)* will continue to be numbered individually in the IFPP in line with the principles currently used on www.issai.org (cf. also ISSAI 100). It follows from INCOSAI's decision on the IFPP that the ISSAI-numbers 2000-2999 will be used instead of the 1000-1999 series. This means that the numbering in the range ISSAI 2200-2810 will follow the principle that ISA no. xxx is included as ISSAI 2xxx in the IFPP.

The INTOSAI 'Practice Notes' to the ISAs are currently under revision based on an approved project proposal (cf. b above) and will therefore not be included in the relabelling (cf. a above).

Clarification on editorial consequences in ISSAI 100

FIPP also wishes to emphasize that the editorial changes described under priority 1 of the SDP will include amendments in ISSAI 100 to reflect INCOSAI's decision on the IFPP. The amendments will be carried out under section 2.2. of the due process and concern references to the pre-existing ISSAI Framework and the terms 'levels' and 'general auditing guidelines' in this framework (cf. item 3-5 and 8-12 of ISSAI 100).

FIPP approval

It follows from the due process that FIPP will approve all editorial changes carried out.