

ANNEX I

Background information on FIPP and its role, organisation and members' duties

The Forum for INTOSAI Professional Pronouncements (FIPP) was created as a permanent INTOSAI body in 2016. FIPP supports INTOSAI in its standard-setting activities, helping drive the development of clear, relevant and robust standards for public-sector auditing in the interests of all INTOSAI members.

FIPP is composed of up to 16 volunteer experts in public audit standards from around the INTOSAI community and is headed by a chairperson (currently Ms Åse Kristin Hemsen from SAI Norway).

FIPP members are appointed by INTOSAI's goal chairs based on an application procedure, which includes an interview (see Annex II for more information). The mandate is for a period of three years, which may be renewed for a further two mandates following a positive assessment by the FIPP Chair.

FIPP helps ensure there is:

- a single point of entry into the IFPP Framework (www.issai.org);
- a uniform approval process for the ISSAIs and other pronouncements; and
- sufficiently high quality, through clarity, consistency, relevance and practical utility of INTOSAI's professional pronouncements.

The main duty of FIPP is to review, comment on and, when satisfied, approve the different steps in standard setting projects. Each project is allocated a FIPP Liaison Officer, who is responsible for leading FIPP's involvement, including communicating with the project team charged with preparing the document. All FIPP members take part in the decision-making on all projects and are expected to act in the interest of INTOSAI.

FIPP members are expected to attend regular online meetings as well as 1-2 in-person meetings per year. Each FIPP member can be accompanied by a technical assistant of their choice, who may support them in any aspects of the work. In addition to attending the meetings, which can be intensive in nature, and require thorough preparation, FIPP members are required to work on projects between meetings as necessary.

The total time commitment for each member is around 300 hours per annum but can vary in practice and is often a great deal more. The employing SAI / organisation should be prepared to give the necessary time availability, as well as support the travel and subsistence costs involved. However, INTOSAI encourages all SAIs to forward candidates, therefore some help from the INTOSAI Professional Standards Committee may be available on request depending on individual circumstances.

More information can be found in the [FIPP terms of reference](#), and the [PSC Terms of Reference](#).

The work of FIPP requires a broad array of skills from technical to strategic. Members are required to take part both in detailed technical decision making for all types of auditing pronouncements as well as decisions taking into consideration the strategic implications of pronouncements for

Supreme Audit Institutions with a wide variety of mandates. Being a FIPP member is therefore a demanding but rewarding role. It suits candidates with a sound knowledge of auditing standards (particularly the IFPP and ISAs) and with practical experience in standard-setting and audit, as well as strategic managerial experience. Furthermore it requires an understanding of clear drafting and presentation, the ability and commitment to drive quality and improvement in the IFPP framework and who can demonstrate a capacity-building mindset.

For questions regarding the nomination of FIPP members or the attached documents, please contact:

- **PSC Secretariat:** psc@tcu.gov.br or ECA-PSC@eca.europa.eu
- **FIPP Chair, Ms. Åse Kristin Hemsen:** ase-kristin.hemsen@riksrevisjonen.no

ANNEX II

Application process – guide for candidates

To apply, candidates must submit the following documents to the Professional Standards Committee Secretariat at psc@tcu.gov.br c/c ECA-PSC@eca.europa.eu before the date set out in the cover letter:

1. Nomination form (template attached), duly signed by you (the candidate) and the official representative of the SAI / employing organisation.
2. Motivation letter explaining the main reasons why you want to be a FIPP member and how your previous standard-setting experience could contribute to the work of FIPP (no more than 400 words).

Following an examination of the application documentation, you may be interviewed by representatives of the Goal Chairs. You may be asked to prepare a short written exercise which will form part of the interview. Interviews will provisionally take place in March 2026 via Microsoft Teams, or similar media. The successful candidate will be selected by the Goal Chairs based on the outcome of the interview process and taking account of other issues such as the need to ensure a balance in FIPP expertise and broad representativity of INTOSAI as a whole. The appointment of the new member will then be formally approved by the INTOSAI Governing Board, and you will be invited to the next scheduled FIPP meeting to start your duties.

If you have any questions in relation to the nomination of FIPP members or on the attached documents, please contact the PSC secretariat at (psc@tcu.gov.br or ECA-PSC@eca.europa.eu) or the FIPP Chair, Ms Åse Kristin Hemsen at ase-kristin.hemsen@riksrevisjonen.no.

ANNEX III

NOMINATION FORM

Forum for INTOSAI Professional Pronouncements (FIPP)

Note: when preparing your motivation letter and any written submission, it is preferable to provide your thoughts in your own words, rather than simply to copy material from existing sources. This will allow us to better assess your suitability as a candidate.

Details of the candidate:		
Family name:	First name:	
Mr <input type="checkbox"/> Ms <input type="checkbox"/> Other <input type="checkbox"/>	Current position:	
Gender pronoun: Using someone's correct pronouns is an important way of affirming someone's identity. Common pronouns include <i>she/her/hers</i> , <i>he/him/his</i> , and <i>they/them/theirs</i> . There are other nonbinary pronouns.		
Please tell us which pronoun you wish us to use when addressing you:		
SAI/organisation:		
Educational background: Click to write		
Professional qualifications (including membership of professional bodies): Click to write		
Previous experience of INTOSAI bodies: Click to write		
Experience in:		Summary description of experience in methodology (development and standards):
Financial audit	<input type="checkbox"/>	Click to write

Performance audit	<input type="checkbox"/>	Click to write
Compliance audit	<input type="checkbox"/>	Click to write
Other audit specialisations (IT, environmental, service performance, etc.)	<input type="checkbox"/>	Click to write
Development of audit methodology	<input type="checkbox"/>	Click to write
Standard setting on national or international level	<input type="checkbox"/>	Click to write
International cooperation	<input type="checkbox"/>	Click to write
Capacity development	<input type="checkbox"/>	Click to write

Development of competency framework/certification processes	<input type="checkbox"/>	Click to write
Jurisdictional Activities by SAIs	<input type="checkbox"/>	Click to write
Other relevant experience	<input type="checkbox"/>	Click to write
Nominated by (SAI, INTOSAI Working Group, etc):	Reference (person, e-mail and/or telephone): Click to write	
<p>Signature of official representative of the SAI / employing organisation authorising the candidate's application to become a FIPP member, and acknowledging the time and financial commitments this involves:</p> <p>Signed by: (authorised representative of employer)</p> <p>Date:</p>	<p>Signed by: (candidate)</p> <p>Date:</p>	
<p>For information only: Do you expect to make a request for financial support from INTOSAI funds? Please explain why:</p>		

Please return the form accompanied by a letter of motivation (maximum 400 words) to the PSC Secretariat at psc@tcu.gov.br c/c ECA-PSC@eca.europa.eu .

ANNEX IV

DATA PROTECTION

Privacy Statement

This privacy statement relates to the processing of personal data submitted by candidates applying in response to a call for expressions of interest to work for one of INTOSAI's committees ("We"). It details how we process your data and all correspondence exchanged in that regard.

It does not apply to other selection procedures that are not controlled by INTOSAI's committees that you might have followed.

We will process your personal data in compliance with applicable data protection and data privacy requirements.

By replying to this call for expression of interest, you acknowledge and agree to your personal data being processed as described in this privacy statement.

Who is responsible for the handling of your data?

The controller for this process is the Professional Standards Committee Secretariat, the other INTOSAI Goal Chairs, and the Forum for INTOSAI Professional Pronouncements, with whom your data will be shared and who might potentially recruit you.

Why do we collect your data?

We collect and store personal data as part of the call for expression of interest to recruit staff for INTOSAI's committees. This involves assessing the merits of all the candidates with a view to their possible recruitment, as well as responding to general questions concerning recruitment and share their profile and information amongst INTOSAI's committees.

The personal data we collect in this process will be stored in an electronic format (including e-mail) on our internal IT systems. An external cloud communication system (Microsoft M365) is used when exchanging information via e-mail.

Your information may be shared between the INTOSAI Committees for decision-making purposes.

Your personal data will not be processed for any purpose other than that for which it has been collected.

What are the rules governing the use of your data?

All the INTOSAI Committees comply with data protection regulations applicable to them (e.g. GDPR, national data protection laws, EUDPR).

Additionally, processing your personal data is necessary to take steps at your request before potentially entering into a membership relation with the Forum for INTOSAI Professional Pronouncements.

What personal data do we collect?

To receive expressions of interest for new staff at INTOSAI's committees, we will solely gather:

- **identification details** (name, family name, telephone number, and email) along with
- the **professional information** provided in the submitted Curriculum Vitae.

Who has access to your data and to whom is it disclosed?

Members of the INTOSAI Committees will have access to your data according to the “need to know” principle.

How do we protect your data?

INTOSAI’s Committees’ functioning and management are covered by the numerous measures implemented to protect the availability, integrity and confidentiality of the INTOSAI’s Committees’ electronic assets.

Access rights are always granted on a “need to know” basis, taking account of the role, post and responsibilities of the person concerned.

How long do we keep your data?

Personal data will be retained only for as long as necessary to fulfil the purposes for which it was collected, including any legal, accounting, or reporting requirements.

Applications received in response to a call for expressions of interest will be retained for (1) year, counting from the closure of the corresponding procedure.

Upon reaching the end of the retention period, personal data will be securely erased unless further retention is required by law or for legitimate business purposes.

Regarding applicants who were selected to join the INTOSAI Committees, data will be retained as long as you work at a given INTOSAI committee, and 1 year from the termination of the relationship with INTOSAI.

What are your rights?

Your rights in respect of your personal data are the following:

- You have the right to access your personal data, to have it rectified without undue delay if it is inaccurate or incomplete and withdraw your consent at any time.
- Under certain circumstances, you have the right to ask us to erase your personal data or to restrict its use.
- Where applicable, you have the right to object to the processing of your personal data, at any time, on grounds relating to your situation, and the right to data portability.
- Where the processing of your personal data is based on your consent, you may withdraw that consent at any time, following which your personal data will be irrevocably removed from our records without undue delay and you will be informed, unless such deletion is prevented by a legal/contractual obligation.
- We will consider your request, take a decision, and communicate it to you without undue delay and in any event within one month of receipt of the request. This period may be extended by two further months where necessary.
- You are not subject to automated decisions (made solely by machines), including profiling when participating in this selection procedure.

- You can exercise your rights by contacting the data controller, using the contact information given below.

Whom should you contact if you have a query or complaint?

The first point of contact is the Chair of the INTOSAI Professional Standards Committee at ECA-PSC@eca.europa.eu or the Vice Chair at psc@tcu.gov.br.

If you have concerns about the processing of your personal data, you may also contact the Data Protection Officer at eca-data-protection@eca.europa.eu.

Additionally, you have the right to lodge a complaint, at any time, with the Data Protection Authority in your country.