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Annex 1 – Scope and criteria

INTOSAI Framework of Professional Pronouncements (IFPP)

The IFPP consists of INTOSAI Principles (INTOSAI-Ps), International Standards of Supreme Audit Institutions (ISSAIs), INTOSAI Guidance (GUIDs) and Competency Pronouncements (COMPs; to be developed).

INTOSAI-Ps have an overarching significance for the public audit profession. They specify the role and functions for SAIs to aspire to, and prerequisites for their professional functioning. They can serve as valuable reference to governments and parliaments when establishing national SAI mandates.

ISSAIs are the key auditing standards. They comprise the basic set of concepts and principles that define public sector auditing, the different types of engagements supported by the ISSAIs, and the fundamental principles which INTOSAI has defined as universally applicable.

GUIDs are non-mandatory INTOSAI guidance that support the implementation of the standards (ISSAIs) through specific, detailed and operational guidelines. Some provide supplementary financial, performance or compliance audit guidance, while others focus on organisational and subject matter issues (such as IT audit or disaster-related aid).

COMPs are a vision for the future. They will define the minimum global requirements for the skills and competencies of public sector auditors.

Criteria for selection of projects

The following criteria will be used in assessing, as part of the vetting process, whether a proposal for a new or revised pronouncement fits the IFPP, and otherwise meets the minimum requirements for the necessary resources to be devoted to its development. This is necessary to ensure individual projects and the IFPP as a whole remain relevant and updated and that the SDP is realistic in terms of capacity and availability of resources.

Criteria for individual projects

1. Completeness of the framework: project fills a well-defined perceived gap on standards or guidelines on the three audit streams. This includes outstanding issues that need to be better defined, developed or updated (or old documents



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- to be withdrawn due to lack of coherence with concepts on newer pronouncements).
2. Needs based: project respond to a widely identified need by the SAI community.
 3. Adds value: supports at least one of the audit streams, benefits outweigh cost of implementation, and it can be used by a large number of SAIs.
 4. Absence of alternative: issues covered on suggested project are not covered by other existing pronouncements (INTOSAI or others) or if other institutions would not be more suitable in terms of skills/capacity to develop the proposal on this subject.
 5. Applicability: project can be clearly applicable, the proposed format is appropriate.
 6. Clarity: project has a well-defined scope and outcome, it is focused enough in terms of its subject matter.
 7. Principle-based, rather than instructional.

General Criteria (for overall assessment of the SDP)

1. Alignment with INTOSAI strategic goals
2. Alignment with scope and vision for the IFPP
3. Availability of resources