

## Agenda for the Forum for INTOSAI Professional Pronouncements (FIPP)

*12-14 August 2025*

The agenda is an overview of all agenda items planned to be discussed during all sessions. Some items will be discussed in several sessions.		
<p><b><u>Meeting days</u></b></p> <p><b>Tuesday 12 August 12-16 CEST</b></p> <p><b>Thursday 14 August 12-16 CEST</b></p>		
Agenda Items	Purpose	Output
<b>Project Proposal / Exposure Draft / Endorsement version submitted from Goal Chair for discussion / appraisal</b>		
G-initiative Project proposal	To discuss according to FIPP Working Procedures and drafting conventions	For FIPP to discuss/approve/vote (see Appendix 2)
<b>SDG projects</b>		
Issue paper from P-initiative	To discuss and provide feedback to the project group on the issue paper, enabling them to move forward with finalising the project proposal	Agreed recommendations from FIPP and a timeline for finalising the Project proposal (see Appendix 1).
<b>FIPP report</b>		
FIPP report and other discussion papers to the PSC SC	Provide the PSC-SC with a relevant report that enables them to carry out their governance function towards FIPP.	Agreement on an adjusted format and content of the FIPP report, to improve its relevance and usefulness (see Appendix 3).
<b>Information from FIPP chair</b>		
Information from the FIPP chair	Information	<ul style="list-style-type: none"> <li>- Issue papers to PSC SC on                             <ul style="list-style-type: none"> <li>o Due process for the SDG projects</li> <li>o Governance and financing responsibility for the A-initiative</li> </ul> </li> <li>- New FIPP members</li> </ul>
<b>Information from PSC Chair</b>		
Information from PSC Chair	Information	-

## Issues Paper for submission to FIPP

### The issue

The Strategic Development Plan 2023–2028 (SDP) defines the following output for the ‘P’ Initiative:

*“a consolidated set of updated INTOSAI Principles for the IFPP, presented in a way that is easily accessible for users both inside and outside INTOSAI”.*

*“The ‘P’ initiative will progress in two phases:*

- Phase 1 will be an analysis on how the INTOSAI-P 1 (The Lima Declaration) is used in the INTOSAI community to determine how this important historical document can best be treated in the consolidation of the INTOSAI-Ps. If changes in the content or status of INTOSAI-P 1 is required, FIPP will submit a proposed update to this SDP allowing the PSC Steering Committee and Governing Board to consider the matter before any further steps related to INTOSAI-P 1 can be taken.*
- Phase 2 will be a process to revise the INTOSAI-Ps to achieve a clear set of INTOSAI Principles.”*

To assess to what extent the INTOSAI Principles require updates or integration/consolidation, and to what extent such updates are possible (especially in view of the specific historical status of the Lima Declaration) the project group conducted an analysis of all INTOSAI Principles through a survey. The following questions were asked:

1. Are the Ps clear in terms of their objectives?
2. Are the Ps clear in terms of implementation? If not, what are some of the implementation challenges?
3. Are the Ps aligned and relevant to the current context (in which SAIs operate)? If not, what are the areas of improvement?
4. What are the top three challenges you foresee? What do you see as possible solutions?
5. What are your considerations relating to terminology used in the Ps?
6. Who are the other stakeholders that need to be consulted as part of the process and why?

The survey was completed by 11 project group members and revealed divergent views on the extent of updates and consolidation needed for the INTOSAI Founding and Core Principles. It also revealed differences of interpretation with regards to the implications of the classification of the INTOSAI-Ps as “INTOSAI founding principles” (in particular the historic component) and “INTOSAI core principles”.

Most respondents recognised the need for correcting outdated terminology and effecting conforming amendments based on the findings of the ‘T’ Initiative, and some respondents went further by advocating for a major revision, especially of the Lima Declaration, which, despite being a respected historic document, contains, for instance, a very specific list of audit powers reflecting the circumstances of the decade of its publication, which might be regarded as incomplete in view of today’s multiple audit mandates of SAIs.

Although many of the respondents to the survey identified a high degree of overlap and duplications – in particular in INTOSAI–Ps 10, 12 and 20 – no clear consensus could be achieved during the discussions as to what extent such overlaps and duplications were justified if not even useful, given the fact that the INTOSAI–Ps 10, 12 and 20 originated at specific historic moments and for different purposes (independence, relevance and accountability, see INTOSAI P-series review on [www.issai.org](http://www.issai.org), page 2). Furthermore, differences in formatting and inconsistent formulation of the principles (through the use of different verb-forms used, e.g. “shall” versus “may”) render it difficult for the reader to appreciate the INTOSAI Principles as a coherent set of documents building upon each other. However, given that some of the pronouncements have a historical character and have been recognised by external stakeholders (in particular the Lima Declaration and the Mexico Declaration) and that users could be expected to appreciate the historic and formational nature of these pronouncements by reading them separately from each other, it might be beneficial to leave them largely unchanged to retain their authenticity and historical place within INTOSAI’s standard-setting journey.

### Options for FIPP consideration

Based on the survey results, the detailed analysis conducted, and discussions held in the project group, the project lead has identified four options to engage FIPP on. These range from a conservative approach to an integration/consolidation option, or a complete rewrite of the documents.

An informal vote within the project group revealed that a complete rewrite of documents would be outside the scope of the ‘P’ Initiative. The following three options remain:

#### Option 1:

*Only adding ‘explanatory sections’ to the current INTOSAI Principles (either in total, per grouping or individually) to create better context about the purposes of these documents and create clarity about how these should be interpreted and applied (see INTOSAI P-series review, page 2)*

Arguments in favour:	Arguments against:
<p>Explanatory sections would help the user to navigate the five INTOSAI–Ps. They would help to develop an understanding about:</p> <ul style="list-style-type: none"> <li>• the target audience;</li> <li>• the purpose of the pronouncements – based on their classification as ‘INTOSAI founding principles’ and ‘INTOSAI core principles’;</li> <li>• their positioning within the IFPP;</li> <li>• their specific context;</li> </ul>	<p>By adding explanatory sections, the users would gain a thorough understanding of the pronouncements, but the following issues would still remain:</p> <ul style="list-style-type: none"> <li>• Formatting differences and differences in how the pronouncements refer to the IFPP (i.e. INTOSAI–P 50 makes reference to the current framework, while the other pronouncements had been prepared before establishment of the IFPP) are not addressed.</li> <li>• Differences in the ways the principles are formulated through the use of auxiliary verbs are not addressed.</li> </ul>

Arguments in favour:	Arguments against:
<ul style="list-style-type: none"> <li>• their chronological sequencing and the ways they build upon each other (also based on their respective dates of adoption and a review of the archived documents laying down the purpose and objectives of their preparation);</li> <li>• the reasons behind overlaps and duplications;</li> <li>• the reasons behind and advantages of describing the same principles from various lenses (independence, relevance and accountability);</li> <li>• the terminology used.</li> </ul>	<ul style="list-style-type: none"> <li>• The reading experience might become cumbersome as users would have to refer back to the explanatory sections to understand the terminology used.</li> <li>• In certain cases, the explanatory notes can become long and detailed, adding a lot of extra content thereby diverting attention from the main text.</li> <li>• This option does not include the carrying out of conforming amendments and the updating of the pronouncements to ensure alignment with the newly adopted ISSAIs 140 and 150.</li> <li>• Some terms would need to be replaced as they ceased to exist in the INTOSAI context (e.g. “regional working groups”).</li> <li>• Some prefaces (such as the preface for the Mexico Declaration) are outdated and would require a more ageless approach.</li> </ul> <p>The extensive, varied use of the term “principle” as laid down in the Component I Review – creating confusion among the users of the IFPP – is not addressed in this option.</p>
<p>Adding explanatory sections would furthermore retain the historical character of the Lima Declaration, which would, in turn, be in line with the following statement included in the Concept Paper regarding the ‘P’ Initiative: “The founding documents, such as the Lima Declaration, will be kept as a marker of important historical developments in INTOSAI and public audit.”</p>	<p>As discussed in the project group, and based on an intervention by the IDI, both the Lima and Mexico Declarations are part of the ‘INTOSAI brand’ as they lay down the prerequisites for the functioning of SAIs, which is unique in the public-sector accountability ecosystem. It might be beneficial to discuss in which ways this status of the declarations can be strengthened – also through a specific positioning within the IFPP or a re-classification.</p>
<p>Explanatory sections would furthermore provide a solid basis for any further initiatives (such as format-related considerations or the carrying out of conforming amendments)</p>	

Arguments in favour:	Arguments against:
should the project group have sufficient resources.	
<p>From a resource- and expertise-oriented perspective, the adding of explanatory sections requires both internal organisational knowledge as well as historical knowledge and access to the respective archive material.</p> <p>Explanatory sections might also provide background information on how the pronouncements may be used in current times of greater threats to SAI independence. All of this requires specific resources, knowledge and experience.</p> <p>Assuming that the explanatory sections provide the basis for any possible further considerations regarding formatting, it might be sensible to first start with the work on the explanatory sections and then, based on how the dynamics in the project group evolve once it assumes its work, engage in a potential review whether further considerations (such as extracting key principles) are necessary.</p>	
<p>The option of only adding explanatory sections comes with the advantage of safety as it does not introduce changes to the pronouncements and merely adds information (in separately marked sections) to facilitate understanding and use. The other options all require (to different degrees) an amendment of the texts, which – especially as far the Lima Declaration is concerned – will necessitate a broader consultation and approval (at least by the INTOSAI Governing Board).</p>	
<p>Explanatory notes mitigate interruptions in the flow of reading, even as footnotes, allowing the reader to consult additional information without losing the thread of the main text.</p>	<p>If the explanatory notes aren't clear or relevant, they can lead to reader confusion rather than clarification.</p>

## Option 2

*A combination of explanatory notes and conforming changes, without changing the existing structure of the documents or embarking on any extensive rewriting or integration/consolidation. This approach has the benefit of retaining the historical significance of the pronouncements while it does address the majority of issues, such as possible duplications and contradictory / incomplete explaining of principles in application material. This approach may also be appropriately*

*'conservative' in anticipation of the outcomes of the A-project, implying that further work may be necessary (in a phase 2) after completion of the A-project.*

*In this option, the principal structure of the documents will remain the same (i.e. no principle documents will be consolidated), however, changes will be implemented to address any obvious duplications or contradictions across the documents. Consideration will be given as to whether or not to 'collapse' certain principles that may be duplicated. An example in this regard – principles 1 and 2 of INTOSAI-P 20 may ideally be collapsed into INTOSAI-P 10. This concept of collapsing implies that, at any given point, the INTOSAI Principles will have to be read as a whole, rather than as stand-alone pronouncements (a fact that should be reflected in the explanatory notes).*

*This option may also consider the need for implementation of any conforming changes such as the introduction of ISSAI 140.*

<b>Arguments in favour:</b>	<b>Arguments against:</b>
Please note that that the arguments for and against will be in addition to those raised for option 1, i.e. inclusion of explanatory notes as this approach includes a combination of explanatory notes and some conforming changes. These have not been restated.	
<p>Will resolve the current frustration that the principle documents are not coherent and sometimes contain contradictions and or duplication:</p> <ul style="list-style-type: none"> <li>• Will allow for duplications to be addressed through collapsing principles in the most appropriate place;</li> <li>• will allow for contradictions to be addressed through amendments and/ or corrections;</li> <li>• This will allow for updating of ambiguous terms and/ or contradictory terminology.</li> </ul>	<p>The principle documents were written in a specific context and addressing duplications through consolidation may result in a loss of context and result in documents not achieving their purpose. For example:</p> <ul style="list-style-type: none"> <li>• Consolidating the principles across different principle documents with the aim of addressing duplications may result in some of the documents seeming incomplete, or not covering the full context.</li> </ul>
<p>Will allow for conforming changes such as inclusion of updates made to ISSAI 140 where applicable.</p>	<p>Incorporating conforming changes like ISSAI 140 updates without broader restructuring risks making the existing principal documents even more complex.</p> <p>Implementation of conforming changes may be resource intensive and potentially extend beyond the SDP period.</p>
<p>Alignment of documents to current context and modernisation of terminology</p>	<p>Some the principle documents have historical significance, and this may result in a loss of historically significant context especially with regard to the Lima Declaration.</p>
<p>Formatting differences and differences in how the pronouncements refer to the IFPP (i.e. INTOSAI-P 50 makes reference to the current framework, while the other pronouncements had been prepared before the IFPP had been established) will be addressed.</p>	<p>Formatting changes may be resource intensive, with very little to no benefit (effort vs benefit).</p>

Arguments in favour:	Arguments against:
	Deciding which principles are considered duplicated or contradictory is a judgement call, and consideration needs to be given to the INTOSAI community's understanding of this.
	Some documents such the Mexico Declaration (P10) is utilised by external stakeholders.  For example, the UN has on more than one occasion recognised the importance of some of the principle documents such as P1 and P10.  Whilst the World Bank assessment utilised the independence principles outlined in P1.
	For example, the SAI PMF is explicitly aligned with INTOSAI-P 10 and updating the document will require an update to this tool as well.

### Option 3:

*Take an alternative approach between Options 1 and 2 – also combining explanatory notes and conforming changes with possible structural changes or some rewrites. This option includes addressing duplication across documents and possibly consolidating some of them.*

*This approach will introduce conforming changes based on updates to other standards such ISSAI 140. In addition, this approach will consider whether there is a need to integrate or consolidate principles standards that are considered to be largely duplicated to address any duplications. For example, based on discussions in the project group, it was identified that P12 and P20 contain a number of duplications, and it is necessary to consider whether these documents should stand-alone or possibly be consolidated into one document.*

Arguments in favour:	Arguments against:
<b><u>General comments</u></b>	<b><u>General comments</u></b>
Will improve overall coherence – addresses overlaps, inconsistencies, or structural issues. Potential to consolidate principles for more clarity and easier implementation.	Possible high disruption and more resistance – structural or content changes to the core principles may have significant resistance or difficulties across SAIs. Structural changes may face pushback from SAIs that prefer stability.
Align the principles to current developments: opportunity for broader alignment with evolving audit practices (e.g., digital, ESG, AI, ethics).	Requires extensive work (may extend beyond SDP implementation deadline) – implementation maybe require extensive work compared to other less disruptive options.

Long-term value – Tackles core structural inefficiencies and duplication.	Higher complexity – Requires careful coordination and possibly extensive consultation.
<b><u>Referring to the structure of the documents</u></b>	<b><u>Referring to the structure of the documents</u></b>
Without structural changes there will be no harmonisation between the multiple INTOSAI Principles, which will make understanding more complex considering overlapping principles, redundancies. Please note: If structural changes are to be implemented, it is important that they are carried out in a precise and objective manner. Otherwise, inconsistencies may arise between different sections of a given document, or even between the various INTOSAI Principles. This would make them difficult to use and understand.	Possible renumbering or renaming of documents could lead to a leaner, more logical structure but might affect continuity. For this reason, maintaining the original structure of documents reduces the risk of inadvertently omitting important content or altering the original meaning, providing stability and predictability.
The structure of the documents should reflect the evolution of concepts over time, ensuring that any new issues pertinent to the INTOSAI Principles are identified and included in a timely manner.	The transition process of restructuring can be complex and require significant effort to ensure compliance and understanding of the rules, as well as being aligned with international conceptual frameworks.
<b><u>Referring to addressing duplication</u></b>	<b><u>Referring to addressing duplication</u></b>
Addressing duplication will make the INTOSAI Principles more concise, as a whole, faster to read and focused on the specific areas each one refers to.	Removing any duplication implies that reading the altered documents requires reading each one in conjunction with the other INTOSAI Principles.
Addressing duplication leads to consistency and efficiency. It reduces redundancy and makes it easier for SAIs to navigate and apply the standards, constituting a practical approach and a much-needed evolution that respects the current structure while improving the user experience.	
Duplication can affect the efficiency and performance of document management systems, especially if there is a large volume of duplicated data.	The fact that there are duplicate terms/concepts between the various INTOSAI principles can make it easier for the reader to understand the terms without having to locate them in another document.
Duplication can make it difficult to search for information, especially if duplicate terms/concepts are not clearly identified.	
Duplication can lead to inconsistencies and errors in the information transmitted, especially if the duplicate versions are not kept in agreement or updated consistently.	

Duplicating terms/concepts can lead to a redundancy of information, making the document larger and more difficult to analyse.	
<b><u>Revision of all principle documents</u></b>	<b><u>Revision of all principle documents</u></b>
Will allow for documents to be more streamlined, with the simplification of complex sentences, synchronised with each other and within the framework of the documents, making them easier to read and understand.	If the eventual rewriting is not carried out carefully and within the framework of all the documents, it will introduce further errors and inconsistencies in the text.
Rewriting, makes it possible to reorganise paragraphs, sections and, therefore, ideas, improving the text's user friendliness and reading experience.	Given that some documents have considerable historic significance, rewriting them may be considered altering long-established principles and, therefore, be rejected by SAIs.
Not making any major rewrites, may cause the terminology used in the oldest INTOSAI Principles to become more outdated and not in line with the more recent documents.	The INTOSAI Principles inform other tools within INTOSAI such as SAI PMF and are also recognised and utilised by other external parties such as the UN and the World Bank.

**In summary:**

At the time of the adoption of the SDP there seemed to be a need for consolidating the INTOSAI Principles, however, given the different views and the different options outlined above and the various discussions held within the project a clear consensus could not be reached as to which direction the project group should to take. As outlined in detail above, the project group wishes to consult the FIPP on three options that can be summarised as follows:

- 1) Add 'explanatory notes' to the current INTOSAI Principles — either all INTOSAI-P's as a whole, by grouping the INTOSAI-Ps, or per individual INTOSAI-P. The explanatory note will provide an overview of the INTOSAI Principles including the history and the reasons behind adopting the INTOSAI Principles document, as well as provide an explanation of how they complement each other and how to navigate them.
- 2) Adopt a middle-ground approach — a combination of explanatory notes and conforming changes — without altering the existing structure of the documents or undertaking extensive rewriting (i.e. the principle documents would remain P1, P10, P12, P20, P50).
- 3) Take an alternative middle-ground approach between Options 1 and 2 by also combining explanatory notes and conforming changes, but with possible structural changes and/or some rewrites. This option includes addressing duplication across documents and possibly consolidating some of them.

It should be noted that based on the surveys conducted within the group and the various discussions held, there was a consensus that a complete rewrite of the INTOSAI Principles, consolidating them into *clear set of INTOSAI Principles for the IFPP*, as envisaged in the approved SDP, was not supported.

Option 3 is comprehensive and forward-looking, but likely outside the scope and resources of the current SDP projects and carries significant risk of resistance and implementation burden. In addition to this, any changes to P1 will require an updated SDP plan to be submitted for PSC and Governing Board approval. This updated SDP plan will most likely need to outline the extent of changes to be made to P1 and the other INTOSAI Principles.

Option 2, whilst not as extensive, may require significant changes to the INTOSAI Principles in order to implement conforming changes. Similarly to Option 3, any changes to P1 will require an updated SDP plan to be submitted for PSC and Governing Board approval. This updated SDP plan will most likely need to outline the extent of changes to be made to P1 and the other INTOSAI Principles.

Option 1 is the most conservative approach and will not result in any major amendments to the INTOSAI Principles. Consideration can be given to whether footnotes can be added to some the INTOSAI Principles to account for different context and changes in terminology (also taking into account the T-initiative). Option 1 would not require amendment to the current SDP.

In conclusion, while there is consensus on the need to enhance the clarity and coherence of the INTOSAI Principles within the IFPP, the way forward requires careful consideration of impact, scope, resources, and stakeholder support. Option 1 provides a low-risk, pragmatic path that maintains the current structure while offering explanatory clarifications. Option 2 offers a balanced approach but would require significant effort and formal updates to the SDP. Option 3 presents the most comprehensive solution but exceeds the scope of the current phase and poses implementation challenges.

### **The project group's recommendation**

The discussions and assessments undertaken as part of this project revealed differing understandings and views regarding the intended scope and direction of the P Project. While there is general agreement on the need to enhance the clarity and coherence of the INTOSAI Principles, there is no shared interpretation of how far-reaching these enhancements should be.

In light of the above, the project group seeks FIPP's preliminary views and direction on the options presented, to enable further deliberation and alignment within the group before a final project proposal is developed.

## INTOSAI-P series review

May 2025

### Scope of the “P” initiative project (extract from concept document)

The INTOSAI Strategic Development Plan (SDP) 2023 to 2028 notes a high degree of overlap between the INTOSAI-P pronouncements, arguing for better clarity in these documents that will lead to a consolidated set of updated INTOSAI principles for the IFPP, presented in a way that is easily accessible for users both inside and outside INTOSAI.

The SDP concept papers, that were developed to expand on the SDP, summarise the **challenges** as follows -

- The principles may be “insufficiently clear”,
- Confusion caused by dual nomenclature, which appears to hint firstly at the fact that the nature of the principles is not well explained and/or understood (especially whether these are set as minimum requirements or aspirational requirements) and secondly at the fact that the term principle is used in different contexts in the INTOSAI-Ps and the ISSAIs,
- Tautology and repetition, stemming from the fact that a number of the INTOSAI-Ps elaborate on matters already dealt with in INTOSAI-P 1 (the Lima Declaration), as well as the fact that there are perceived duplications between the different INTOSAI-Ps, and
- Dealing with overlaps and gaps in the principles and their related application material.

Both the SDP and the concept document appear to suggest a very **conservative approach** to the project. Firstly, it makes it very clear that any changes to INTOSAI-P 1 will require a change to the current SDP that, in turn, will require the INTOSAI PSC Steering Committee and the INTOSAI Governing Board to first consider the matter. Secondly, there is a challenge to the project team to “review and adapt the way the INTOSAI-Ps are presented (though not the principles themselves) to make them more accessible to the users of the IFPP”. Thirdly, there is an “overwhelming argument for maintaining the integrity of these documents in their original format”.

The narrative also appears to suggest that the purpose of the project is to deal with the current set of principles, and **not to add to or develop new principles**.

The concept document lists the **expected deliverables** as follows -

1. Clear definition of principles (in conjunction with the “I” initiative).
2. Optimal positioning of the INTOSAI-Ps (noting the argument for maintaining the integrity of the documents, as noted above).
3. Reinforcement of the value of the INTOSAI-Ps; and
4. Conforming amendments to the INTOSAI-Ps arising from ISSAI 140 revision will be considered (although the ` argues that conforming changes stemming from documents developed since the approval of the INTOSAI-Ps) IN GENERAL should be considered in the project.

Lastly the concept document notes at least **two possible expected scenarios** – a) maintaining the status quo (leave the INTOSAI-Ps where they currently are in the IFPP, with no modifications OR b) extract the principles from the INTOSAI-Ps and present them in a different way or format, while also maintaining the integrity of the original INTOSAI-Ps so that they are readily and publicly accessible.

### Inter-relationship with other SDP projects

As indicated in the SDP document, the project accepts an inter-relationship with all the other SDP projects. Most notably, the project will – in the early days - overlap with the T-project (both to clarify the nature of the principles dealt with in the P-project and to ensure general alignment). The same applies to the A-project, understanding that a lot of work dealing with the clarification of the use of the P-series pronouncements and alignment within this series, can play out, before long-term accessibility considerations as defined by the A-project come into play.

## Purpose of this document

This document aims to clarify project scoping required to give effect to deliverables 2 to 4. A limited level of unpacking of deliverable 1 will play off, as it may guide the way in which the rest of the project develops.

## Initial observations upon reading the P-series

Given a first read of the INTOSAI-P series, the author believe that it is important to -

- Consider treating INTOSAI-P 1 and remainder in different way, acknowledging difference in purpose (founding document v fundamental organisational principles) and conscious of the very conservative view of changing his document, as expressed
- Acknowledge the different lenses (independence, relevance and own accountability) on the principles that are required (driven by SAI needs), that focusing on this way carries value and that this “clustering” oftentimes will lead to a level of duplication, or even variation in which reference is made to principles;
- Acknowledge the historical value of the documents – written in a specific context by experts in the field and that these should, ideally, be of an enduring nature;
- Acknowledge that these documents underpin many developments and references beyond the IFPP (examples – INTOSAI-P1 and INTOSAI-P 10 recognised by the United Nations; INTOSAI-P12 as the foundation of the SAI Performance Measurement Framework);
- Understand the evolution of these documents – expansion of reflecting on principles, as community needs grew; done in a specific context by experts in that field (independence, relevance and own accountability) at a specific time;
- Consider the need for a new “explanatory section” to either whole series of documents, each of the P-documents or groupings of documents to provide context on the above observations and to assist users to navigate and use the document in the most effective way.

## Deliverable 1

Deliverable 1 deals with finding an appropriate definition of the term “principle” as used in the INTOSAI-P series. The issai.org website offers the following clarification - *The INTOSAI Principles consist of founding principles and core principles. The founding principles have historical significance and specify the role and functions, which SAIs should aspire to. These principles may be informative to Governments and Parliaments, as well as SAIs and the wider public and may be used as reference in establishing national mandates for SAIs. The core principles support the founding principles for an SAI, clarifying the SAI’s role in society as well as high level prerequisites for its proper functioning and professional conduct.*

While the project team needs to deal with this in more detail (together with the “T” project) it is clear from the analysis done in this document, that

- INTOSAI-P 1 represents a founding document, spelling out critical aspirations (termed both “guidelines on auditing precepts” and “a comprehensive list of all goals and issues relating to government auditing” in the foreword to the document). Thee document is largely aspirational in nature and contains very few prescriptive elements (must/should statements) and an easy solution may be to reference it as a FOUNDING STATEMENT in the Framework, rather than using the term “founding principles. Accordingly, the document will retain (and elevate) its position as the original “declaration of intent” made by SAIs in giving definition to the world of public sector auditing, without limiting its impact to just the INTOSAI-P or ISSAI sections of the IFPP.
- The remainder of the INTOSAI-P series aims to clarify **fundamental organisational principles that SAIs should aspire to adhere to** - a concept that should be easily distinguishable from auditing principles and organisational requirements found in the ISSAI section of the IFPP.

## Deliverables 2 to 4

There appears to be consensus about the fact that the scope of the document excludes new developments and additions, although the author acknowledges that it would be important to review any inputs in this regard to a) evaluate whether any of these inputs may hint at an issue that contribute to the process of streamlining and clarification and b) to summarise these for possible consideration in future projects.

In the initial analysis and discussions between the project secretariat and the FIPP there appears to be at least three possible ways to think about the project, namely –

1. Only **adding “explanatory sections” to the current P-series** (either in total, per grouping or individually) to create better context about the purposes of these documents and create clarity about how these should be interpreted and applied. This appears to be the least intrusive way of proceeding, thereby retaining the historical significance of these documents, as well as the uniqueness of the different “lenses” on the principles (the groupings of principles under the headings of independence, relevance and accountability).

The author acknowledges, though, that one of the major frustrations noted by the users of the P-series – the duplication between documents and the often contradictory / incomplete explaining of principles in application material, may not be addressed.

2. Opting for a **complete rewrite of the documents**, focusing on providing clarity of use (similar to what is proposed in (1) above, restructuring each pronouncements according to a set of pre-agreed headings, probably in line with the latest structure that FIPP members applied their minds to in INTOSAI-P 50, and doing extensive conforming changes to deal with possible duplications and contradictory / incomplete explaining of principles in application material. The restructuring may require dropping / moving around of certain of the existing narrative as well as adding narrative too fill possible gaps, all of which may detract from the original intentions of and the historical significance of the documents. It may be taking the current project “too far”, especially in the absence of clear guidance from the A-project about future accessibility considerations.
3. Following a **middle-way approach between options 1 and 2**, thus a combination of explanatory notes and conforming changes, without changing the existing structure of the documents or embarking on any extensive rewriting. This approach has the benefit that it retains the historical significance of the pronouncements while it does address the majority of frustration around possible duplications and contradictory / incomplete explaining of principles in application material. This approach may also be appropriately “conservative” in anticipation of the outcomes of the A-project, implying that further work may be necessary (in a phase 2) after completion of the A-project.

**Note:**

Given the conservative stance that the SDP takes on work on INTOSAI-P 1, the author would suggest that no conforming (or other) changes be made to this founding document and that, at most, an explanatory note be developed that can empower users to understand its historical significance and how it should be read in the context of the rest of the IFPP.

At this early stage, the author proposes option 3 as the ideal way too proceed, knowing that a second phase of refinement may be necessary once the long-term consideration of the A-project becomes known.

**Approach to explanatory notes**

At this early stage of the project, the author believes that, given the difference in nature of the documents (INTOSAI-P 1 as a founding document and the remainder as fundamental organisational principles that SAIs aspire to adhere to) at least two sets of notes may be appropriate – one set dealing with INTOSAI-P 1, and one with the remainder of the documents.

The whole concept of having different lenses on the principles (in three groupings – independence, relevance and accountability), which also implies / explains duplication of principles, need to be unpacked. The major duplications appear to between INTOSAI-P 12 and INTOSAI-P 20, and this document will explore whether this can be solved through conforming change or another solution

INTOSAI-P 50 contains an interesting combination of principles. It does fit the definition of a fundamental organisational principle (as it explains the nature of SAIs with jurisdictional activities), but it also contains an indication of audit processes play out in courts of audit (which could have easily earned it a place next to the ISSAI 200, 300 and 400 series). Given that its positioning as an INTOSAI-P pronouncement has been very recently debated and confirmed by FIPP, it may require a separate explanatory note.

Broadly, one would expect to see at least the following key considerations being addressed in the explanatory notes –

1. History of the document,
2. Purpose of the document,
3. Context that is being addressed (also referred to as the different “lenses” on the principles),
4. Terminology refresh (although this add risks to the project that need to be discussed), and
5. Guidance on how to navigate the document / group of documents, and how to read the document together with the other pronouncements in the series.

**Formatting considerations**

While the author of this document does not propose structural refinements to the pronouncements (as per option 2 above), this would most probably imply restructuring the documents according to the structure (and headings) of INTOSAI-P 50, as this represents the latest thinking from FIPP regarding ideal structures.

**Initial thoughts on “methodology” for review of duplications and deciding on the most appropriate way to deal with these**

- Principles
  - Principles are clearly distinguishable as MUST / SHOULD / present tense active verb sentences in the text of the pronouncements.
  - Newly proposed conventions:
    - **Principles should ideally be stand-alone statement, but if duplicated (most probably because of the different “lenses” that the documents take on the principles), the application material should be aligned. An example in this regard – principles 6 in INTOSAI-P12 and principle 8 in INTOSAI-P 20 both dealing with communicating with stakeholders.**
    - **Building on the previous point, if duplicated in the current series, but the duplication is not necessary (it does not contribute to the “lens” where it is placed currently), consideration should be to “collapse” this principle with the one where it is indeed appropriately placed. An example in this regard– principles 1 and 2 of INTOSAI-P 20 can ideally be collapsed into INTOSAI-P 10, also INTOSAI-P 12 principle 1 into INTOSAI-P 10. This concept of collapsing implies that, at any given point, the INTOSAI-P series will have to be read as a whole, rather than as stand-alone pronouncements (a fact that should be reflected in the explanatory notes).**
  - Accept that, given the evolution of these documents, certain matters initially raised under application material may be elevated to principles in later documents. No changes or referencing required.
- Application material
  - Explanations of principles / sub-principles should be clearly treated as application material, using the following introductory sentence – “to give effect to this principle, SAIs consider...”.
  - Application relating to duplicated principles should be aligned (see example above).
  - In limited instances, the evolution of the documents meant that additional reflections were added to application material (see the 9<sup>th</sup> “explanation” added to independence in principle 1 of INTOSAI-P 12). This should not automatically imply that this 9<sup>th</sup> “explanation” should give rise to a new principle in INTOSAI-P 10, although the issues should be subjected to debate / consultation).
  - Where a later pronouncement added certain application material dimensions, used more modern terms or contained more detailed narrative, adopt these in earlier versions.
- General
  - Note subtle differences in phrasing – e.g. INTOSAI-P 10 asks for existence of enabling mandate (enabling law?) versus INTOSAI-P 12 that asks for implementation of the mandate.
  - There is a need to find an approach to possible inappropriate principles / requirements / application guidance (example INTOSAI-P20, principle 8 dealing with available of summaries of reports in INTOSAI languages).
  - The principle of conforming changes can easily be overdone, which will detract from the documents at hand. The project will have to make a judgement call on whether a conforming change does indeed enhance the user-friendliness of the document (also see next page dealing with the extent of duplication between INTOSAI-P 12 and INTOSAI-P 20).

The remainder of this document analyses the extent of duplication and/or the often contradictory / incomplete explaining of principles in application material as a source of the above “methodology” and to also determine the extent of changes required. Once, it will return to pronounce on an ideal way forward for further discussion.

**Final reflections (post analysis in tables at the back of this document):**

**Note on practical implications of confirming changes and collapsing principles between INTOSAI-P 12 and INTOSAI-P 20**

Duplication challenges sit mostly between INTOSAI-P 12 and INTOSAI-P20 (which makes sense as relevance and own accountability can easily be thought of as flip sides to the same coin).

Note the following duplications:

- INTOSAI-P 12, principle 6 with INTOSAI-P 20, principle 8
- INTOSAI-P 12, principle 8 with INTOSAI-P 20, in full
- INTOSAI-P 12, principle 9 with INTOSAI-P 20, principle 6
- INTOSAI-P12, principle 10 with INTOSAI-P 20, principle 4
- INTOSAI-P 12, principle 11 with INTOSAI-P 20, principle 9

Note the following possible collapsing of principles into those better placed:

- INTOSAI-P 12 , principle 1 into INTOSAI-P 10
- INTOSAI-P 20, principles 1, 2 and 7 into INTOSAI-P 10

The end-result of applying the above (the original methodology) is that there will be two documents, in broad terms look the same – which is also not ideal. There may therefore be merit in using the methodology describe above (**both the ideas of confirming changes and collapsing of principles**) to **consolidate INTOSAI-P12 and INTOSAI-P 20** in a single document. It is the view of the author that INTOSAI-P 12 may be ideal as an anchor for this consolidation. As such, it can give rise to a newly recrafted pronouncement “INTOSAI-P XX – the value and benefits of accountable and transparent SAls – making a difference to the lives of citizens”. While recrafted, it will still contain all original elements of the two original documents, albeit in a streamlined and easier to understand format.

**The alternative** would be to retain the two separate documents and NOT embark on a process of aligning application guidance (this respecting the views of the original drafter), and only a) adding explanatory note to both documents that explain the reasons for the duplication in principles and the related differences in application material (do to the drafters using different lenses on the principles) and b) embarking on a very strict clean-up of the documents, making sure that the application material per duplicated principles is really related to that principles (and not just a broad shopping list of considerations) and that the most modern wording in a standard-setting context are used. This will respect the views of the original drafter (recalling that these two pronouncements were drafted at roughly the same time),

Final thoughts on a project proposal (where INTOSAI-P 12 and 20 are consolidated) is shared on the next page.

**Project proposal (using original option 3, but considering the consolidation of INTOSAI-P 12 and INTOSAI-P 20):**

Noting the evolution of thoughts above, in turn based on the analysis in the remainder of the document, the following approach is proposed for discussion:

Pronouncement	Proposed approach
INTOSAI-P 1	<p>Treat as a historically important FOUNDING STATEMENT, retaining its unique and separate status in the IFPP.</p> <p>Make no changes to the document itself.</p> <p>Supplement the existing document with a distinctly separate explanatory note, explaining its aspirational nature and context, and the ongoing historical value of this document in current terms.</p> <p>Consider delinking it even more visibly from the remainder of the INTOSAI-P series, perhaps by removing the INTOSAI-P numbering, just referring to it as the Lima Statement.</p>
INTOSAI-P 10	<p>Essentially retain the document as is, but with a dedicated explanatory note. It will contain one section that will be duplicated in all pronouncements – dealing with how to read and use the INTOSAI-P documents as a package). The explanatory note may explain linkages to the remainder of documents (as described below)</p> <p>Allow for confirming changes to address -</p> <ul style="list-style-type: none"> <li>a) outdated terminology (see principle 3),</li> <li>b) appropriate referencing to INTOSAI-P 50 (“the principles of INTOSAI-P 10 remain valid for all SAIs, but additional context on its application in SAIs with jurisdictional activities are expanded upon in INTOSAI-P 50”),</li> <li>c) possible new principles as a result of how application material developed over time (such as the 9<sup>th</sup> “principle that INTOSAI-P 12 hints at),</li> <li>d) general improvements in application material evolved in subsequent developments,</li> <li>e) the so-called concept of collapsing of principles found in subsequent pronouncements, that are better placed in INTOSAI-P 10 (those earmarked in INTOSAI-P 12 and INTOSAI-P 20)</li> </ul> <p>Consider whether there is a need to structurally align the document to the latest drafting conventions (in a similar format to INTOSAI-P 50, which is the only INTOSAI-P document developed under the guidance of the FIPP).</p>
INTOSAI-P 12	<p>Given the reported level of duplications or need for collapsing (moving principles back to a more appropriate positioning in the pronouncements) consider a process of intelligently consolidating INTOSAI-P 12 and INTOSAI-P 20 into one new streamlined document.</p> <p>Consider a fresh consolidated title – “e.g. the value and benefits of accountable and transparent SAIs – making a difference to the lives of citizens”, together with an appropriate new numbering convention.</p>
INTOSAI-P 20	<p>Given the above, consolidate the foreword / pre-ambles to represent a new consolidated view, covering both the lenses of value and benefits (relevance) and accountability and transparency.</p> <p>Supplement the new document with a unique explanatory note that provide insights on context, aspirational nature, how this expands on INTOSAI-P 10 (relevance – how SAIs earn independence and accountability – the price SAIs pay for independence / show that they are worthy of independence).</p> <p>Consider whether there is a need to structurally align the document to the latest drafting conventions (in a similar format to INTOSAI-P 50, which is the only INTOSAI-P document developed under the guidance of the FIPP).</p> <p><b>Note alternative as described on page 5.</b></p>
INTOSAI-P 50	<p>Retain the document as is, with a dedicated explanatory note.</p>

Cluster designation	Principles from INTOSAI-P series	Application material (detail per principle / sub-principle)	Reference	I	V&B	A&T	JA
<p><b>INTOSAI-P 10 - Mexico Declaration on SAI Independence</b></p> <p>(author note - consider a clear link (read cross-reference) to INTOSAI-P 50, from any reference in this pronouncement dealing with jurisdictional activities. One may even consider a more prominent reference in this document that spells out that the principles of INTOSAI-P 10 is further expanded on in INTOSAI-P 50)</p> <p>(author note - there is a duplication between the text of INTOSAI-P 12, principle 1 and the whole of INTOSAI-P 10 , with a suggestion to “collapse” the INTOSAI-P 12 into INTOSAI-P 10 – the INTOSAI-P 12 text is shown in red)</p>							
<b>Independence</b>	<p>The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework.</p> <p>SAIs should strive to promote, secure and maintain an appropriate and effective constitutional, statutory or legal framework.</p>	<p>Legislation that spells out, in detail, the extent of SAI independence is required.</p>	<p>INTOSAI-P 10, Principle 1</p> <p>INTOSAI-P 12, Principle 1, sub 1</p>	X	X		
	<p>The independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties.</p> <p>SAIs should seek to safeguard the independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in accordance with applicable legislation, which results from the normal discharge of their duties.</p>	<p>The applicable legislation specifies the conditions for appointments, reappointments, employment, removal and retirement of the head of SAI and members of collegial institutions, who are:</p> <ul style="list-style-type: none"> <li>• appointed, reappointed, or removed by a process that ensures their independence from the Executive (see GUID 9030: Good Practices Related to SAI Independence);</li> <li>• given appointments with sufficiently long and fixed terms, to allow them to carry out their mandates without fear of retaliation; and</li> <li>• immune to any prosecution for any act, past or present, that results from the normal discharge of their duties as the case may be.</li> </ul>	<p>INTOSAI-P 10, Principle 2</p> <p>INTOSAI-P 12, Principle 1, sub 2</p>	X	X		X
	<p>A sufficiently broad mandate and full discretion, in the discharge of SAI functions.</p> <p>SAIs should make use of their mandates and discretion in discharging their functions and responsibilities to improve the stewardship of public funds.</p> <p>(Author note – subtle difference in wording potentially hints at the different intentions of P10 v P12 (principle 2) – P10 is talking about an enabling mandate (perhaps in legislation) versus P12 talking about executing the mandate). No need for alignment as these are separate issues.)</p>	<p>SAIs should be empowered to audit the:</p> <ul style="list-style-type: none"> <li>• use of public monies, resources, or assets, by a recipient or beneficiary regardless of its legal nature;</li> <li>• collection of revenues owed to the government or public entities;</li> <li>• legality and regularity of government or public entities accounts;</li> <li>• quality of financial management and reporting; and</li> <li>• economy, efficiency, and effectiveness of government or public entities operations.</li> </ul> <p>[INTOSAI-P 12, principle 2 uses the wording –</p>	<p>INTOSAI-P 10, Principle 3</p> <p>INTOSAI-P 12, Principle 1, sub 3</p>	X	X		X

		<p><i>SAIs should, in accordance with their mandates and applicable professional standards, conduct any or all of the following:</i></p> <ul style="list-style-type: none"> <li>• <i>Audits of financial and, where relevant, non-financial information</i></li> <li>• <i>Performance audits</i></li> <li>• <i>Audits of compliance with the applicable authority</i></li> </ul> <p><i>SAIs may also, in accordance with their mandates, perform other types of work, for example judicial review or investigation into the use of public resources or matters where the public interest is at stake. (author note – propose judicial review should read “judicial activities” together a reference to INTOSAI-P 50, as per original intention of the INTOSAI-P 12 drafting team)</i></p> <p><i>SAIs should respond appropriately, in accordance with their mandates, to the risks of financial impropriety, fraud and corruption.</i></p> <p><i>SAIs should submit audit reports, in accordance with their mandates, to the legislature or any other responsible public body, as appropriate.]</i></p> <p><i>(author note – propose alignment of terminology in line with ISSAI100 – financial audit, compliance audit and performance audit (as per the footnotes in INTOSAI-P 12), perhaps together with a reference to the auditing of revenue due to state (taxation?) and the performance of jurisdictional activities, as well as work on risks of financial impropriety, fraud and corruption. Once comprehensive standard text has been confirmed between FIPP and project group, use this as conforming changes to both INTOSAI-P 10 and 12)</i></p> <p><i>(author note – given the uniqueness of jurisdictional activities – only found in 25% of SAIs in the world – it may be appropriate to have a reference between the description in this principle and INTOSAI-P 50).</i></p> <p>Except when specifically required to do so by legislation, SAIs do not audit government or public entities policy but restrict themselves to the audit of policy implementation.</p> <p>While respecting the laws enacted by the Legislature that apply to them, SAIs are free from direction or interference from the Legislature or the Executive in the</p>					
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		<ul style="list-style-type: none"> <li>• selection of audit issues;</li> <li>• planning, programming, conduct, reporting, and follow-up of their audits;</li> <li>• organization and management of their office; and</li> <li>• enforcement of their decisions where the application of sanctions is part of their mandate.</li> </ul> <p>SAs should not be involved or be seen to be involved, in any manner, whatsoever, in the management of the organizations that they audit.</p> <p>SAs should ensure that their personnel do not develop too close a relationship with the entities they audit, so they remain objective and appear objective.</p> <p>SAI should have full discretion in the discharge of their responsibilities, they should cooperate with governments or public entities that strive to improve the use and management of public funds.</p> <p>SAI should use appropriate work and audit standards, and a code of ethics, based on official documents of INTOSAI, International Federation of Accountants, or other recognized standard-setting bodies.</p> <p>SAs should submit an annual activity report to the Legislature and to other state bodies - as required by the constitution, statutes, or legislation - which they should make available to the public.</p>					
	<p>Unrestricted access to information.</p> <p>SAs should have unrestricted rights of access to all necessary information for the proper discharge of their statutory responsibilities.</p>	<p>SAs should have adequate powers to obtain timely, unfettered, direct, and free access to all the necessary documents and information, for the proper discharge of their statutory responsibilities.</p>	<p>INTOSAI-P 10, Principle 4</p> <p>INTOSAI-P 12, Principle 1, sub 4</p>	<p>X</p>	<p>X</p>		<p>X</p>
	<p>The right and obligation to report on their work.</p> <p>SAs should use their rights and obligations to report independently on their work.</p>	<p>SAs should not be restricted from reporting the results of their audit work. They should be required by law to report at least once a year on the results of their audit work.</p>	<p>INTOSAI-P 10, Principle 5</p> <p>INTOSAI-P 12, Principle 1, sub 5</p>	<p>X</p>	<p>X</p>		
	<p>The freedom to decide the content and timing of audit reports and to publish and disseminate them.</p> <p>SAs should have the freedom to decide on the content and timing of their reports.</p>	<p>SAs are free to decide the content of their audit reports.</p> <p>SAs are free to make observations and recommendations in their audit reports, taking into consideration, as appropriate, the views of the audited entity.</p> <p>Legislation specifies minimum audit reporting requirements of SAs and, where appropriate, specific matters that should be subject to a</p>	<p>INTOSAI-P 10, Principle 6</p> <p>INTOSAI-P 12, Principle 1, sub 6</p>	<p>X</p>	<p>X</p>		

	<p>formal audit opinion or certificate.</p> <p>SAs are free to decide on the timing of their audit reports except where specific reporting requirements are prescribed by law.</p> <p>SAs may accommodate specific requests for investigations or audits by the Legislature, as a whole, or one of its commissions, or the government.</p> <p>SAs are free to publish and disseminate their reports, once they have been formally tabled or delivered to the appropriate authority—as required by law.</p>					
<p>The existence of effective follow-up mechanisms on SAI recommendations.</p> <p>SAs should have appropriate mechanisms for following up audit findings and recommendations.</p>	<p>SAs submit their reports to the Legislature, one of its commissions, or an auditee’s governing board, as appropriate, for review and follow-up on specific recommendations for corrective action.</p> <p>SAs have their own internal follow-up system to ensure that the audited entities properly address their observations and recommendations as well as those made by the Legislature, one of its commissions, or the auditee’s governing board, as appropriate.</p> <p>SAs submit their follow-up reports to the Legislature, one of its commissions, or the auditee’s governing board, as appropriate, for consideration and action, even when SAs have their own statutory power for follow-up and sanctions.</p>	<p>INTOSAI-P 10, Principle 7</p> <p>INTOSAI-P 12, Principle 1, sub 7</p>	X	X		
<p>Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources.</p> <p>SAs should seek to maintain financial and managerial or administrative autonomy and appropriate human, material and financial resources.</p>	<p>SAs should have available necessary and reasonable human, material, and monetary resources - the Executive should not control or direct the access to these resources. SAs manage their own budget and allocate it appropriately.</p> <p>The Legislature or one of its commissions is responsible for ensuring that SAs have the proper resources to fulfill their mandate.</p> <p>SAs have the right of direct appeal to the Legislature if the resources provided are insufficient to allow them to fulfill their mandate.</p>	<p>INTOSAI-P 10, Principle 8</p> <p>INTOSAI-P 12, Principle 1, sub 8</p>	X	X		
<p>SAs should report on any matters that may affect their ability to perform their work in accordance with their mandates and/or the legislative framework.</p> <p>(author note – propose discussion of a conforming change to INTOSAI-P 10)</p>	-	<p>INTOSAI-P 12, Principle 1, sub 9</p>	X	X		

**Summary - INTOSAI-P 10:**

- Principles remain unchanged.
- Principle 3 contains outdated terminology and consideration may be given to making a conforming change to align this with the remainder of the IFPP.
- Consider a reference (footnote?) to link the term jurisdictional activities in principle 3 to INTOSAI-P 50 (better positioning of INTOSAI-P 50)
- Consider there is a need to add a conforming change with INTOSAI-P 12 principle 1, sub 9, where there the documents lists an additional consideration (re ability to perform work). This consideration is at the level of application guidance and automatically doesn't warrant a change to INTOSAI-P 10, except if it will add substantial value to the document (matter for debate / consultation).
- Consider expanding application material to cater for subsequent developments (flagged in INTOSAI-P 12 and later) and where certain principles were removed from subsequent pronouncements ("collapsed") back into INTOSAI-P 10.

INTOSAI-P 12 – The value and benefits of Supreme Audit Institutions – making a difference to the lives of citizens						
Value and benefits of SAIs: Strengthening the accountability, transparency and integrity of government and public sector entities	<p>Safeguarding the independence of SAIs</p> <p>(author note – the principle was originally deemed necessary in INTOSA-P 12 as it is an inherent requirements of relevance; it does not contradict any of the principles in INTOSAI-P 10, except perhaps the last sub-principle, which can be treated as a confirming change to INTOSAI-P 10, if found to add value, after discussion and consultation. The comparison was done in the red text in INTOSAI-P 10, and since there was no substantial differences noted, no additional text was reflected in the INTOSAI-P12 text. A call will have to be made on the most appropriate drafting convention – perhaps “SAIs should....”)</p> <p>(subsequent author note – if the idea of “collapsing” duplicated principles into one that’s better placed (see page 4 to 6) gains traction, consider collapsing this with INTOSAI-P 10). It implies removing this principle from INTOSAI-P 12 and featuring it ONLY in INTOSAI-P 10, while at the same time making sure that in both the explanatory text to the pronouncements and the pronouncements themselves, indicate that the INTOSAI-P pronouncements need to be read as a package rather than a set of stand-alone documents.)</p>	<p>SAIs should strive to promote, secure and maintain an appropriate and effective constitutional, statutory or legal framework.</p> <p>SAIs should seek to safeguard the independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in accordance with applicable legislation, which results from the normal discharge of their duties.</p> <p>SAIs should make use of their mandates and discretion in discharging their functions and responsibilities to improve the stewardship of public funds.</p> <p>SAIs should have unrestricted rights of access to all necessary information for the proper discharge of their statutory responsibilities.</p> <p>SAIs should use their rights and obligations to report independently on their work.</p> <p>SAIs should have the freedom to decide on the content and timing of their reports.</p> <p>SAIs should have appropriate mechanisms for following up audit findings and recommendations.</p> <p>SAIs should seek to maintain financial and managerial or administrative autonomy and appropriate human, material and financial resources.</p> <p>SAIs should report on any matters that may affect their ability to perform their work in accordance with their mandates and/or the legislative framework.</p> <p>(author note - to test alignment the INTOSAI-P 12 wording has been added to INTOSAI-P10 above in red. All correlated (except for one possible conforming change)</p>	<p>INTOSAI-P 12, principle 1</p> <p>INTOSAI-P 10 in full</p>	X	X	
	<p>Carrying out audits to ensure that government and public sector entities are held accountable for their stewardship over, and use of, public resources.</p> <p>(author note – while this appears to be a duplication of principle 3 of INTOSAI-P 10, P10 actually talks about the establishment of enabling mandate (as contained in enabling legislation), while P12 talks about actioning the mandate). No change required.)</p>	<p>SAIs should, in accordance with their mandates and applicable professional standards, conduct any or all of the following:</p> <ul style="list-style-type: none"> <li>• Audits of financial and, where relevant, non-financial information</li> <li>• Performance audits</li> <li>• Audits of compliance with the applicable authority</li> </ul>	<p>INTOSAI-P 12, Principle 2</p>		X	X

	<p>(Note a possible overlap with INTOSAI-P 20, principle 3 where adoption of standards are described. In the author’s opinion this is sufficiently different too not require any confirming changes)</p>	<p>SAls may also, in accordance with their mandates, perform other types of work, for example judicial review or investigation into the use of public resources or matters where the public interest is at stake. (author note – propose judicial review should read “judicial activities” together with a reference to INTOSAI-P 50, as also indicated in INTOSAI-P 30)</p> <p>SAls should respond appropriately, in accordance with their mandates, to the risks of financial impropriety, fraud and corruption.</p> <p>SAls should submit audit reports, in accordance with their mandates, to the legislature or any other responsible public body, as appropriate.</p>					
	<p>Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective action.</p> <p>(author note – this should not be confused with the principles around communication with stakeholders in INTOSAI-P 12 principle 6 or INTOSAI-P 20, principle 8. No conforming change required)</p>	<p>SAls should ensure good communication with audited entities and other related stakeholders, as appropriate, and keep them well informed during the audit process of the matters arising from the SAI’s work.</p> <p>SAls should, in accordance with their mandate, provide the legislature, its committees, or audited entities’ management and governing boards with relevant, objective and timely information.</p> <p>SAls should analyse their individual audit reports to identify themes, common findings, trends, root causes and audit recommendations, and discuss these with key stakeholders.</p> <p>(author note – given the emergence of the term “whole-of-government reporting” as INTOSAI got involved in the auditing of the sustainable development goals (SDGs) this may be added as an example?)</p> <p>SAls should, without compromising their independence, provide advice on how their audit findings and opinions might be used to the greatest effect, for example through the provision of good practice guidance.</p> <p>SAls should develop professional relationships with relevant legislative oversight committees and audited entities’ management and governing boards to help them better understand the audit reports and conclusions and take appropriate action.</p> <p>SAls should report, as appropriate, on the follow-up measures taken with respect to their recommendations.</p>	<p>INTOSAI-P 12, Principle 3</p>		<p>X</p>		

	<p>Reporting on audit results and thereby enabling the public to hold government and public sector entities accountable</p> <p>(author note - this requirement contains elements of the responsibilities assigned to SAIs in INTOSAI-P 10, principles 5 and 6, but are sufficiently different to justify a separate point. No confirming change proposed)</p>	<p>SAIs should report objective information in a simple and clear manner, using language that is understood by all their stakeholders.</p> <p>SAIs should make their reports publicly available in a timely manner.</p> <p>SAIs should facilitate access to their reports by all their stakeholders using appropriate communication tools.</p>	<p>INTOSAI-P 12, Principle 4</p>	<p>X</p>			
<p>Value and benefits of SAIs: Demonstrating ongoing relevance to citizens, parliament and other stakeholders</p>	<p>Being responsive to changing environments and emerging risks</p> <p>(author note – this is an area where, ideally, many of the suggestions for new additions to the principles (such as digitisation, SDG audits, artificial intelligence, etc) should find an anchor, understanding that the current review is not intended for new developments. Do note the ambition of the project to at least evaluate these to test for amendments in the current version or to flag these for future additions.)</p>	<p>SAIs should be aware of the expectations of stakeholders and respond to these, as appropriate, in a timely manner and without compromising their independence.</p> <p>SAIs should, in developing their work programme, respond as appropriate to the key issues affecting society.</p> <p>SAIs should evaluate changing and emerging risks in the audit environment and respond to these in a timely manner, for example by promoting mechanisms to address financial impropriety, fraud and corruption.</p> <p>SAIs should ensure that stakeholders’ expectations and emerging risks are factored into strategic, business and audit plans, as appropriate.</p> <p>SAIs should keep abreast of relevant matters being debated in domestic and international forums and participate where appropriate.</p> <p>SAIs should establish mechanisms for information gathering, decision making and performance measurement to enhance relevance to stakeholders.</p>	<p>INTOSAI-P 12, Principle 5</p>	<p>X</p>			
	<p>Communicating effectively with stakeholders</p> <p>(author note – see overlap with INTOSAI-P 20 – propose alignment of application material between the two principles. Combined text are shown in the next column with the P 20 text in red. Post further streamlining by the project team, it is proposed that this text be adopted for the communication principle in both pronouncements.)</p> <p>(author note - description of principle also differ – suggestion to adopt the INTOSAI-P 12 wording as this is the more comprehensive term.)</p> <p>(Please also refer to note on practical implications of confirming changes between INTOSAI-P 12 and INTOSAI-P 20 on page 5.)</p>	<p>SAIs should communicate in a manner that increases stakeholders’ knowledge and understanding of the role and responsibilities of the SAI as an independent auditor of the public sector.</p> <p>SAIs’ communication should contribute to stakeholders’ awareness of the need for transparency and accountability in the public sector.</p> <p>SAIs should communicate with stakeholders to ensure understanding of the SAI’s audit work and results.</p> <p>SAIs should interact appropriately with the media in order to facilitate communication with the citizens.</p> <p>SAIs should engage with stakeholders, recognising their different</p>	<p>INTOSAI-P 12, Principle 6</p> <p>INTOSAI-P 20, Principle 8</p>	<p>X</p>	<p>X</p>		

		<p>roles, and consider their views, without compromising the SAI's independence.</p> <p>SAIs should periodically assess whether stakeholders believe the SAI is communicating effectively.</p> <p>SAIs communicate openly with the media or other interested parties on their operations and audit results and are visible in the public arena.</p> <p>(author note – similar to the 3<sup>rd</sup> line form INTOOSAI-P 12, no amendment necessary, may consider clarifying that stakeholder include media and interested parties)</p> <p>SAIs encourage public and academic interest in their most important conclusions.</p> <p>(author note – this implies more than just communication as in INTOSAI-P 12 and implies a specific outreach to encourage engagement with reports and conclusions. Propose that this be taken up in the final application material to this principle.)</p> <p>SAIs initiate and conduct audits and issue the relevant reports in a timely manner. Transparency and accountability will be enhanced if the audit work and related information provided are not obsolete.</p> <p>(author note – this adds the requirements of timeliness of information shared to what is set out in INTOSAI-P 12. Propose that this be taken up in the final application material to this principle.)</p> <p>SAI reports are available and understandable to the wide public through various means (e.g. summaries, graphics, video presentations, press releases).</p> <p>(author note – this adds the requirements of means of communication to what is set out in INTOSAI-P 12. Propose that this be taken up in the final application material to this principle. There may also be a need to expand on the examples.)</p>					
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	<p>Being a credible source of independent and objective insight and guidance to support beneficial change in the public sector</p>	<p>SAIs' work should be based on independent professional judgement and sound and robust analysis.</p> <p>SAIs should contribute to the debate on improvements in the public sector without compromising their independence.</p> <p>SAIs should, as active partners in the national and international public sector auditing profession, use their knowledge and insights to advocate public sector reforms, for example in the area of public financial management.</p> <p>SAIs should periodically assess whether stakeholders believe that they are effective and contribute to improvements in the public sector.</p> <p>SAIs should collaborate internationally within INTOSAI and with other relevant professional organisations in order to promote the role of the SAI community in addressing global issues related to public sector auditing, accounting and accountability.</p>	<p>INTOSAI-P 12, Principle 7</p>		<p>X</p>		
<p>Value and benefits of SAIs: Being a model organisation through leading by example</p>	<p>Ensuring appropriate transparency and accountability of SAIs</p> <p>(author note – this principle links with INTOSAI-P 20 as a whole, which implies far more application material considerations than in INTOSAI-P 12). The same process of consolidating, eliminating duplication and streamlining followed for INTOSAI-P12 principles 6 should apply)</p> <p>(Please also refer to note on practical implications of confirming changes between INTOSAI-P 12 and INTOSAI-P 20 on page 5.)</p>	<p>SAIs should perform their duties in a manner that provides for accountability, transparency and good public governance.</p> <p>SAIs should make public their mandate, responsibilities, mission and strategy.</p> <p>SAIs should use, as appropriate for their circumstances, auditing standards, processes and methods that are objective and transparent, and make known to stakeholders what standards and methods are used.</p> <p>SAIs should manage their operations economically, efficiently, effectively and in accordance with applicable laws and regulations, and report publicly on these matters, as appropriate.</p> <p>SAIs should be subject to independent external scrutiny, including external audit of their operations, and make available these reports to stakeholders.</p> <p>&lt;add text from INTOSAI-P 20 here, and go through a process of consolidation, elimination of duplication and general streamlining, as done above.&gt;</p>	<p>INTOSAI-P 12, Principle 8</p> <p>INTOSAI-P 20 in full</p>		<p>X</p>	<p>X</p>	

	<p>Ensuring good governance of SAIs</p> <p>(author note – this principle links with INTOSAI-P 20, principle 6, which contains far more considerations than in INTOSAI-P 12). The same process of consolidating, eliminating duplication and streamlining followed for INTOSAI-P12 principles 6 should apply)</p> <p>&lt;author note - description of principle also differ – suggestion to adopt the INTOSAI-P 12 wording as this is the more comprehensive, albeit shorter term.&gt;</p> <p>(Please also refer to note on practical implications of confirming changes between INTOSAI-P 12 and INTOSAI-P 20 on page 5.)</p>	<p>SAIs should adopt and comply with good governance principles and report appropriately thereon.</p> <p>SAIs should periodically submit their performance to independent review, for example peer review.</p> <p>SAIs should have an appropriate organisational management and support structure that will give effect to good governance processes and support sound internal control and management practices.</p> <p>SAIs should assess organisational risk on a regular basis and supplement this with appropriately implemented and regularly monitored risk management initiatives, for example through an appropriately objective internal audit function.</p> <p>&lt;add text from INTOSAI-P 20 principle 6 here, and go through a process of consolidation, elimination of duplication and general streamlining, as done above.&gt;</p>	<p>INTOSAI-P 12, Principle 9</p> <p>INTOSAI-P20, Principle 6</p>		<p>X</p>	<p>X</p>	
	<p>Complying with the SAI's Code of Ethics</p> <p>(author note – this principle links with INTOSAI-P 20, principle 4. The same process of consolidating, eliminating duplication and streamlining followed for INTOSAI-P12 principles 6 should apply)</p> <p>&lt;author note - description of principle also differ – suggestion to adopt the INTOSAI-P 20 wording as this is the more comprehensive description)</p> <p>(Please also refer to Note on practical implications of confirming changes between INTOSAI-P 12 and INTOSAI-P 20 on page 5)</p>	<p>SAIs should apply a code of ethics that is consistent with their mandate and appropriate for their circumstances, for example ISSAI 130 Code of Ethics.</p> <p>SAIs should apply high standards of integrity and ethics as expressed in a code of conduct.</p> <p>SAIs should institute appropriate policies and processes to ensure awareness of and adherence to the requirements of the code of conduct within the SAI.</p> <p>SAIs should publish their core values and commitment to professional ethics.</p> <p>SAIs should apply their core values and commitment to professional ethics in all aspects of their work, in order to serve as an example.</p> <p>&lt;add text from INTOSAI-P 20 principle 4 here, and go through a process of consolidation, elimination of duplication and general streamlining, as done above.&gt;</p>	<p>INTOSAI-P 12, Principle 10</p> <p>INTOSAI-P 20, Principle 4</p>		<p>X</p>	<p>X</p>	

	<p>Striving for service excellence and quality</p> <p>(author note – this principle links with INTOSAI-P 20, principle 9. The same process of consolidating, eliminating duplication and streamlining followed for INTOSAI-P12 principles 6 should apply)</p> <p>&lt;author note - description of principle also differ – suggestion to adopt the INTOSAI-P 12 wording as this is the more comprehensive description)</p> <p>(Please also refer to Note on practical implications of confirming changes between INTOSAI-P 12 and INTOSAI-P 20 on page 5.)</p>	<p>SAIs should set policies and procedures designed to promote an internal culture that recognises that quality is essential in performing all aspects of the SAI’s work.</p> <p>SAIs’ policies and procedures should require all staff and all parties working on behalf of the SAI to comply with the relevant ethical requirements.</p> <p>SAIs’ policies and procedures should stipulate that the SAI will only undertake work that it is competent to perform.</p> <p>SAIs should have sufficient and appropriate resources to perform their work in accordance with relevant standards and other requirements, including having timely access to external and independent advice where necessary.</p> <p>SAIs’ policies and procedures should promote consistency in the quality of their work and should set out responsibilities for supervision and review.</p> <p>SAIs should establish a monitoring process that ensures that the SAI’s system of quality control, including its quality assurance process, is relevant, adequate and operating effectively.</p> <p>&lt;add text from INTOSAI-P 20 principle 9 here, and go through a process of consolidation, elimination of duplication and general streamlining, as done above.&gt;</p>	<p>INTOSAI-P 12, Principle 11</p> <p>INTOSAI-P 20, Principle 9</p>		<p>X</p>	<p>X</p>	
	<p>Capacity building through promoting learning and knowledge sharing</p>	<p>SAIs should promote continuing professional development that contributes to individual, team and organisational excellence.</p> <p>SAIs should have a professional development strategy, including training, that is based on the minimum levels of qualifications, experience and competence required to carry out the SAI’s work.</p> <p>SAIs should strive to ensure that their staff have the professional competencies and the support of colleagues and management to do their work.</p> <p>SAIs should encourage knowledge sharing and capacity building in support of the delivery of outputs.</p> <p>SAIs should draw on the work of others, including peer SAIs, INTOSAI and relevant regional working groups.</p>	<p>INTOSAI-P 12, Principle 12</p>		<p>X</p>		

		<p>SAls should strive to co-operate with the broader auditing profession in order to enhance the profession.</p> <p>SAls should strive to participate in INTOSAI activities and build networks with other SAls and relevant institutions, to keep abreast of emerging issues and promote knowledge sharing to benefit other SAls.</p> <p>(author note: consider whether the two sections of “inappropriate application material” from INTOSAI-P 20 may find a home here –</p> <ul style="list-style-type: none"> <li>- SAls may benefit from joint or parallel audits.</li> <li>- By enhancing the quality of their work, SAls could contribute to the improvement of professional capacity in financial management.</li> </ul>					
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**Summary - INTOSAI-P 12:**

- Extensive use of footnotes in pronouncement should be discouraged. The footnotes do present a valuable clue of the type of link that may be required in an IT driven accessibility solution (but it does become confusing in a hard copy document). (not flagged in analysis above).
- There is a duplication on the principles dealing with independence, and originally no adjustment was proposed, except for thinking through the 9<sup>th</sup> possible “requirement” linked to independence, coming from the application material in INTOSAI-P 12. Overall, though, should the concept of collapsing principles into section where they best belong be implemented to, it may mean that that principle 1 from INTOSAI-P 12 be moved to (and collapsed within) INTOSAI-P 10.
- A number of duplications at principle level were identified between INTOSAI-P 12 and INTOSAI-P 20, asking for conforming changes. At least two types of action are required – deciding on the most appropriate descriptor for the principles, and consolidating the application guidance from both the duplicated sections, which then need to be cleaned up (eliminate duplications and streamline).
- In this context, please also note the fact that the concept of “collapsing” principles into pronouncements where these are better placed, may ask of at least 2 or three such principles from INTOSAI-P 20 be collapsed into INTOSAI-P 10 (see next section).
- Should the above (conforming changes and collapsing) play off, it asks that serious consideration be given to consolidating INTOSAI-P 12 and INTOSAI-P 20, since these are dealing with essentially the same principles, perhaps under a new “INTOSAI-P XX – the value and benefits of accountable and transparent SAls – making a difference to the lives of citizens”.

INTOSAI-P 20 – Principles of Transparency and Accountability						
Transparency and Accountability	<p>SAIs perform their duties under a legal framework that provides for accountability and transparency.</p> <p>(Author note – this principle largely overlaps with INTOSAI-P 10, although the author accepts that the principle of own accountability and transparency in INTOSAI-P 10 may need to be made stronger)</p> <p>(Author note – if the idea of “collapsing” duplicated principles into one that’s better placed (see page 4 to 6) gains traction, consider collapsing this with INTOSAI-P 10). It implies removing this principle from INTOSAI-P 20 and featuring it ONLY in INTOSAI-P 10, while at the same time making sure that in both the explanatory text to the pronouncements and the pronouncements themselves, indicate that the INTOSAI-P pronouncements need to be read as a package rather than a set of stand-alone documents.)</p>	<p>SAIs should have guiding legislation and regulations in terms of which they can be held responsible and accountable.</p> <p>Such legislation and regulations generally cover the audit authority, jurisdiction and responsibilities, conditions surrounding appointment and dismissal of the head of SAI and members of collegial institutions, (3) the SAI’s operating and financial management requirements, (4) timely publishing of audit reports, (5) the oversight of the SAI’s activities, and the balance between public access to information and confidentiality of audit evidence and other SAI information.</p>	INTOSAI-P 20, Principle 1	X		X
	<p>SAIs make public their mandate, responsibilities, mission and strategy.</p> <p>(Author note – this principle largely overlaps with INTOSAI-P 10)</p> <p>(Author note – if the idea of “collapsing” duplicated principles into one that’s better placed (see page 4 and 5) gains traction, consider collapsing this with INTOSAI-P 10). It implies removing this principle from INTOSAI-P 20 and featuring it ONLY in INTOSAI-P 10, while at the same time making sure that in both the explanatory text to the pronouncements and the pronouncements themselves, indicate that the INTOSAI-P pronouncements need to be read as a package rather than a set of stand-alone documents.)</p>	<p>The SAIs make publicly available their mandate, their missions, organisation, strategy and relationships with various stakeholders, including legislative bodies and executive authorities.</p> <p>The conditions of appointment, reappointment, retirement and removal of the head of the SAI and members of collegial institutions are made public.</p> <p>SAIs are encouraged to make public basic information about their mandate, responsibilities, mission, strategy and activities in one of the official INTOSAI languages, in addition to their country languages.</p>	INTOSAI-P 20, Principle 2	X		X
	<p>SAIs adopt audit standards, processes and methods that are objective and transparent.</p> <p>(Note a possible overlap with INTOSAI-P 12, principle 2 where scope of mandate is described. In the author’s opinion this is sufficiently different too not require any confirming changes)</p>	<p>SAIs adopt standards and methodologies that comply with ISSAI 100 Fundamental Principles of Public-Sector Auditing.</p> <p>SAIs communicate what those standards and methodologies are and how they comply with them.</p> <p>SAIs communicate the scope of audit activities that they undertake under their mandate, and on the basis of their risk assessment and planning processes.</p> <p>SAIs communicate with the audited entity about the criteria on which they will base their opinions.</p> <p>SAIs keep the audited body informed about their audit objectives, methodology and findings.</p> <p>The SAIs audit findings are subject to procedures of comment and the recommendations to discussions and responses from the audited</p>	INTOSAI-P 20, Principle 3			X

		<p>entity.</p> <p>SAIs have effective follow-up mechanisms and report on their recommendations to ensure that the audited entities properly address their observations and recommendations as well as those made by the Legislature (INTOSAI-P 10 - Mexico Declaration on SAI Independence principle 7).</p> <p>SAIs' follow-up procedures allow for the audited entity to provide information on corrective measures taken or why corrective actions were not taken.</p> <p>SAIs should implement an appropriate system of quality assurance over their audit activities and reporting and subject such system to periodic independent assessment.</p>					
	<p>SAIs apply high standards of integrity and ethics for staff of all levels</p> <p><b>Complying with the SAI's Code of Ethics</b></p> <p>(author note – this principle links with INTOSAI-P 12, principle 10. The same process of consolidating, eliminating duplication and streamlining followed for INTOSAI-P12 principles 6 and 8, etc. should apply)</p> <p>(author note - description of principle also differ – suggestion to adopt the INTOSAI-P 20 wording as this is the more comprehensive description)</p> <p>(Please also refer to <b>Note on practical implications of confirming changes between INTOSAI-P 12 and INTOSAI-P 20 on page 4.</b>)</p>	<p>SAIs have ethical rules or codes, policies and practices that are aligned with ISSAI 130 - Code of Ethics.</p> <p>SAIs prevent internal conflicts of interest and corruption and ensure transparency and legality of their own operations.</p> <p>SAIs actively promote ethical behaviour throughout the organisation.</p> <p>The ethical requirements and obligations of auditors, magistrates (in the Court model), civil servants or others are made public.</p> <p>&lt;use the text from above to supplement the text from INTOSAI-P 12 principle10, and go through a process of consolidation, elimination of duplication and general streamlining, as done above.&gt;</p>	<p>INTOSAI-P 20, Principle 4</p>	<p>X</p>	<p>X</p>		
	<p>SAIs ensure that these accountability and transparency principles are not compromised when they outsource their activities.</p> <p>(author note - this is the only pronouncement in the INTOSAI-P series that deals with the applicability of principles to outsourced activities. At the same time, the author doubts that this is justified as a stand-alone principle. Consideration should be given to confirming the need to extend principles in the INTOSAI-P series to outsourced activities throughout the series – perhaps as a comment in the newly suggested explanatory notes, rather than as a stand-alone principle.)</p>	<p>SAIs should ensure that contracts for outsourced activities do not compromise these accountability and transparency principles.</p> <p>Outsourcing of expertise and audit activities to external entities, public or private, falls within the responsibility of the SAI and is subject to ethical policies (especially conflict of interest) and policies to ensure integrity and independence.</p>	<p>INTOSAI-P 20, Principle 5</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>X</p>
	<p>SAIs manage their operations economically, efficiently, effectively and in accordance with laws and regulations and reports publicly on these matters.</p> <p><b>Ensuring good governance of SAIs</b></p>	<p>SAIs employ sound management practices, including appropriate internal controls over its financial management and operations. This may include internal audits and other measures.</p> <p>SAIs' financial statements are made public and are subject to external</p>	<p>INTOSAI-P 20, Principle 6</p> <p><b>INTOSAI-P 12 Principle 9</b></p>	<p>X</p>	<p>X</p>		

	<p>(author note – this principle links with INTOSAI-P 12, principle 9. The same process of consolidating, eliminating duplication and streamlining followed for INTOSAI-P12 principles 6 and 8, etc. should apply)</p> <p>&lt;author note - description of principle also differ – suggestion to adopt the INTOSAI-P 12 wording as this is the more comprehensive, albeit shorter term.)</p> <p>(Please also refer to Note on practical implications of confirming changes between INTOSAI-P 12 and INTOSAI-P 20 on page 4.)</p>	<p>independent audit or parliamentary review.</p> <p>SAls assess and report on their operations and performance in all areas, such as financial audit, compliance audit, jurisdictional activities (SAls constituted as Courts), performance audit, programme evaluation and conclusions regarding government activities.</p> <p>SAls maintain and develop skills and competencies needed to perform the work to achieve their mission and meet their responsibilities.</p> <p>SAls make public what their total budget is and report on the origin of their financial resources (parliamentary appropriation, general budget, ministry of finances, agencies, fees) and how those resources are used.</p> <p>SAls measure and report on the efficiency and effectiveness with which they use their funds.</p> <p>SAls may also use audit committees, made up of a majority of independent members, to review and provide input to their financial management and reporting processes.</p> <p>SAls may use performance indicators to assess the value of audit work for Parliament, citizens and other stakeholders.</p> <p>SAls follow up their public visibility, outcomes and impact through external feedback.</p> <p>&lt;use the text from above to supplement the text from INTOSAI-P 12 principle 9, and go through a process of consolidation, elimination of duplication and general streamlining, as done above.&gt;</p>					
	<p>SAls report publicly on the results of their audits and on their conclusions regarding overall government activities.</p> <p>(Author note – this principle largely overlaps with INTOSAI-P 10)</p> <p>(Author note – if the idea of “collapsing” duplicated principles into one that’s better placed (see page 4 and 5) gains traction, consider collapsing this with INTOSAI-P 10). It implies removing this principle from INTOSAI-P 20 and featuring it ONLY in INTOSAI-P 10, while at the same time making sure that in both the explanatory text to the pronouncements and the pronouncements themselves, indicate that the INTOSAI-P pronouncements need to be read as a package rather than a set of stand-alone documents. The application guidance contained here can potentially be used to enhance the application material in INTOSAI-P 10)</p>	<p>SAls make public their conclusions and recommendations resulting from the audits unless they are considered confidential by special laws and regulations.</p> <p>SAls report on the follow up measures taken with respect to their recommendations.</p> <p>SAls constituted as courts report on sanctions and penalties imposed on accounting officers or managers.</p> <p>SAls also report publicly on overall audit outcomes, e.g. the government’s overall budget implementation, financial condition and</p>	<p>INTOSAI-P 20, Principle 7</p>				

		<p>operations and, overall financial management progress and, if included in their legal framework, on professional capacity.</p> <p>(author note</p> <p>SAls maintain a strong relationship with relevant parliamentary committees to help them better understand the audit reports and conclusions and to take appropriate action.</p>					
	<p>SAls communicate timely and widely on their activities and audit results through the media, websites and by other means.</p> <p><b>Communicating effectively with stakeholders</b></p> <p>(author note – see overlap with INTOSAI-P 12 – propose alignment of application material between the two principles. Possible new combined text are shown in the application material of the corresponding principles in INTOSAI-P 12, with the P 20 text in red. Post further streamlining by the project team, it is proposed that the new text shown in INTOSAI-P 12 be adopted for the communication principle in both pronouncements.)</p> <p>(author note - description of principle also differ – suggestion to adopt the INTOSAI-P 12 wording as this is the more comprehensive term.)</p> <p>(Please also refer to <b>Note on practical implications of confirming changes between INTOSAI-P 12 and INTOSAI-P 20 on page 4.</b>)</p>	<p>SAls communicate openly with the media or other interested parties on their operations and audit results and are visible in the public arena.</p> <p>SAls encourage public and academic interest in their most important conclusions.</p> <p><b>Abstracts of audit reports and court judgements are available in one of the official INTOSAI languages, in addition to the country languages.</b></p> <p>(author note – this application material level statement appears to be inappropriate. While a handy requirement to facilitate knowledge-sharing, it will not contribute meaningfully to the SAI fulfilling its mandate in-country. Given the easy-to-use IT functionalities for translation that are available nowadays, it is proposed to drop this line.)</p> <p>SAls initiate and conduct audits and issue the relevant reports in a timely manner. Transparency and accountability will be enhanced if the audit work and related information provided are not obsolete.</p> <p>SAl reports are available and understandable to the wide public through various means (e.g. summaries, graphics, video presentations, press releases).</p> <p><b>&lt;use the text from above to supplement the text from INTOSAI-P 12 principle 6, and go through a process of consolidation, elimination of duplication and general streamlining, as done above.&gt;</b></p>	<p>INTOSAI-P 20, Principle 8</p> <p><b>INTOSAI-P 12, Principle 6</b></p>	<p>X</p>	<p>X</p>		
	<p>SAls make use of external and independent advice to enhance the quality and credibility of their work.</p> <p><b>Striving for service excellence and quality</b></p> <p>author note – this principle links with INTOSAI-P 12, principle 11. The same process of consolidating, eliminating duplication and streamlining followed for INTOSAI-P12 principles 6 and 8, etc. should apply)</p>	<p>SAls comply with the International Standards of Supreme Audit Institutions and strive for continued learning by using guidance or expertise from external parties.</p> <p>SAls may call on an external independent assessment for their operations and their implementation of the standards. For this objective they may use peer review.</p>	<p>INTOSAI-P 20, Principle 9</p> <p><b>INTOSAI-P 12 Principle 11</b></p>	<p>X</p>	<p>X</p>		

	<p>&lt;author note - description of principle also differ – suggestion to adopt the INTOSAI-P 12 wording as this is the more comprehensive description)</p> <p>Please also refer to Note on practical implications of confirming changes between INTOSAI-P 12 and INTOSAI-P 20 on page 4.</p>	<p>SAls may use external experts to provide independent, expert advice, including on technical matters relating to audits.</p> <p>SAls publicly report the results of peer reviews and independent external assessments.</p> <p>SAls may benefit from joint or parallel audits.</p> <p>By enhancing the quality of their work, SAls could contribute to the improvement of professional capacity in financial management.</p> <p>(author note – this application material level statement appears to be inappropriate. While a handy requirement to facilitate capacity-building, it may not really help to explain the point about quality management. It can perhaps be considered as part of the application material in INTOSAI-P12, principle 12?)</p> <p>&lt;use the text from above to supplement the text from INTOSAI-P 12 principle11, and go through a process of consolidation, elimination of duplication and general streamlining, as done above.&gt;</p>					
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**Summary - INTOSAI-P 20:**

- A number of duplications at principle level were identified between INTOSAI-P 12 and INTOSAI-P 20, asking for conforming changes. At least two types of action are required – deciding on the most appropriate descriptor for the principles, and consolidating the application guidance from both the duplicated sections, which then need to be cleaned up (eliminate duplications and streamline).
- In this context, please also note the fact that the concept of “collapsing” principles into pronouncements where these are better placed, may ask of at least two or three such principles from INTOSAI-P 20 be collapsed into INTOSAI-P 10.
- Should the above (conforming changes and collapsing) play off, it asks that serious consideration be given to consolidating INTOSAI-P 12 and INTOSAI-P 20, since these are dealing with essentially the same principles, perhaps under a new “INTOSAI-P XX – the value and benefits of accountable and transparent SAls – making a difference to the lives of citizens”.

**INTOSAI-P 50 – Principles of jurisdictional activities of SAIs**

(author note – INTOSAI-P 50 was crafted to formalise the underlying principles inherent to jurisdictional activities that may be performed by a SAI. As such, no duplication of principles with the remainder of the INTOSAI-P series is expected but, if so, serious consideration should be given to allow these to remain given the unique context of these activities within a SAI. It may be good to explicitly link INTOSAI-P 50 to reference to jurisdictional activities in INTOSAI-P 10 and INTOSAI-P 12).

Principles of jurisdictional activities of SAIs:  Prerequisites and legal framework	<p>The law should define the liability and sanction regime applicable to persons accountable by law before the SAI.</p> <p>(author note - consider a clear link (read cross-reference) to INTOSAI-P 10, where it deals with jurisdictional activities. One may even consider a more prominent reference in INTOSAI-P 10 that spells out that the principles of INTOSAI-P 10 is further expanded on in INTOSAI-P 50)</p>	<p>In order for a SAI to be able to exercise its jurisdictional activities defined above, the legal framework must specify, on one hand, the missions, scope, powers and procedures of the institutions, and on the other hand, the liability regimes of the different categories of persons accountable by law. This regime must clarify the obligations of the persons accountable by law, whose breach can lead to legal proceedings, notification of sanctions and if need be the enforcement of sanctions, issued by the SAI. In particular, it must include the statute of limitations of the facts subject to sanction.</p> <p>It is divided into two distinct principles:</p> <ul style="list-style-type: none"> <li>• the principle of legality of the offenses, sanctions and enforcement;</li> <li>• the principle of legality of the SAI’s jurisdiction on identifying and qualifying the offenses and on issuing the condemnations.</li> </ul> <p>Members of the SAI must act within the framework of the liability regime. This principle is strictly linked to jurisdictional activities of SAI, considering that audit activities do not engage the personal liability of the auditees.</p>	INTOSAI-P 50, Principle 1	X			X
	<p>The member(s) of the SAI, involved in the jurisdictional activities, should benefit from guarantees legally spelled out, which explicitly ensure their independence toward the public authorities.</p> <p>(author note - consider a clear link (read cross-reference) to INTOSAI-P 10, where it deals with jurisdictional activities. One may even consider a more prominent reference in INTOSAI-P 10 that spells out that the principles of INTOSAI-P 10 is further expanded on in INTOSAI-P 50)</p>	<p>Specific legal provisions regarding the judges or those instructing the case shall namely regulate their nomination, in order to guarantee their independence especially via their non-removability as well as their “neutrality”. Overall, when existing, the ethical provisions included in the national rules for financial judges should be compatible with the INTOSAI <i>Code of ethics (ISSAI 130)</i>.</p> <p>This principle constitutes a binding obligation, particularly important for jurisdictional SAIs regarding the requiring of their procedures and the possible consequences of their decisions on individuals. Failure to ensure the independence of the members of the SAI can void the judgement.</p>	INTOSAI-P 50, Principle 2	X			X
	<p>The SAI should have legal powers or rights guaranteeing its access to information.</p> <p>(author note - consider a clear link (read cross-reference) to INTOSAI-P 10, where it deals with jurisdictional activities. One may even consider a more prominent reference in INTOSAI-P 10 that spells out that the principles of INTOSAI-P 10 is further expanded on in INTOSAI-P 50)</p>	<p>Due to the utmost importance of compelling elements on which the judgement is based, the good conduct of jurisdictional activities of the SAI requires that the law should guarantee its access to any useful information. In the case where its investigation would be impeded, the SAI shall be able to quickly and efficiently initiate a measure enabling it to remove this hindrance. Due to its fundamental role as a warrant of the public interest, the SAI should have the capacity to lift some secrets that have been established by law.</p> <p>SAIs may benefit from some strong investigation powers usually granted to judicial powers in order to obtain relevant information. Anyway, in all case, their powers to access to information have to be as complete as possible to allow the rigorous and fair exercise of jurisdictional activities.</p>	INTOSAI-P 50, Principle 3	X			X

	<p>An irregular fact may be prosecuted or sanctioned only before the expiry of a reasonable time from the moment it was committed or discovered.</p>	<p>The principles of security of the legal position of persons and of the efficiency of justice require that the law establishes statute of limitations regarding irregularities with regard to the rules of public management. After a certain period following the committing of an irregularity, or its discovery by an authority likely to prosecute it, the persons accountable by law shall not be prosecuted or sanctioned. In the absence of such statutes of limitations, accountable persons would face permanent insecurity, throughout their professional activity and their retirement. In addition, the absence of statutes of limitations would not encourage the SAI to be prompt in the conduct of its audits and its jurisdictional proceedings. Finally, the passing of too long a time between facts and the investigations concerning them would complicate substantially:</p> <ul style="list-style-type: none"> <li>• the search for missing, damaged, hidden or inaccessible evidence, as well as</li> <li>• the analysis of facts and offenses in relation to a potential succession of different legal regimes.</li> </ul> <p>This principle is strictly linked to jurisdictional activities of SAI.</p>	<p>INTOSAI-P 50, Principle 4</p>				<p>X</p>
	<p>Any judgement of the SAI must be open to be objected and reconsidered and is subject to appeal or annulment in accordance with the national regulation.</p>	<p>The judgement sanctioning an accountable person or a public authority must be subject to possible reconsideration, on the initiative of a litigant, a public authority or an interested third party through:</p> <ul style="list-style-type: none"> <li>• Review in some cases by the member of the SAI that made it, by the competent authority; and/or;</li> <li>• Appeal or cassation to have its substance or regularity of the judgement objected in first instance reviewed or annulled. The specific judgement's objection process are legally established.</li> </ul> <p>This principle is strictly linked to jurisdictional activities of SAI.</p>	<p>INTOSAI-P 50, Principle 5</p>				<p>X</p>
<p>Principles of jurisdictional activities of SAIs: Internal regulations and organisation of the SAI</p>	<p>The SAI must ensure that the persons accountable before it undergo a fair trial guaranteed by the legal procedures.</p>	<p>Every accountable person to the law is entitled to a public hearing by an independent and impartial jurisdiction, which will determine if their liability should be incurred.</p> <p>Every accountable person especially has the right to:</p> <ul style="list-style-type: none"> <li>• be informed promptly, and in detail, of the nature and cause of the accusations against him;</li> <li>• have adequate time and means for the preparation of his defence notably by being given access to all documents and information filed before the judges by any party;</li> <li>• defend himself in person or through legal assistance of his own choosing within the framework of the law;</li> <li>• check that the sanctions against him are based on evidence;</li> <li>• have an explicit ground for the decision rendered. The reasoning of a judgement must be clearly and precisely expressed in the decision itself. It will be compliant with the principle of intelligibility of justice and allow the exercise of the appeals.</li> </ul> <p>This principle is strictly linked to jurisdictional activities of SAI. The right of the auditee to access to evidence may also exist in other types of audit; however, it is much more compelling within jurisdictional activities. Failure to comply with those obligations can void the judgement.</p>	<p>INTOSAI-P 50, Principle 6</p>				<p>X</p>

	<p>The impartiality of the judgment process must be guaranteed by regulations governing the activities of the jurisdictional SAIs and the resulting proceedings.</p> <p><i>(author note - consider a clear link (read cross-reference) to INTOSAI-P 10, where it deals with jurisdictional activities. One may even consider a more prominent reference in INTOSAI-P 10 that spells out that the principles of INTOSAI-P 10 is further expanded on in INTOSAI-P 50)</i></p>	<p>In order to guarantee the impartiality of the judgment, the rules and procedures governing the jurisdictional activity of the SAI must ensure that the judge or the member of the jurisdictional collegial body have not participated in the investigation of the case on which they are brought to rule. In order to avoid any possible pressure on them, the judges of the collegial body must be assured that their personal opinion (expressed between them after public hearings), will not be disclosed, unless the law authorizes public access to those opinions and provides the relevant framework.</p> <p>This principle is particularly important considering that any suspicion of partiality can void the decision.</p>	<p>INTOSAI-P 50, Principle 7</p>				<p>X</p>
	<p>The SAI must ensure that the exercise of the jurisdictional activities leads to notified and implemented judgement. The sanction of the personal liability of the litigant must be effective.</p>	<p>The SAI must notify, within a reasonable timeframe, its decision to the parties concerned and to the authorities in charge of its implementation. It must also follow up of its execution and have the appropriate means to do so. Where the SAI does not have a legal mandate to enforce its own decisions, they have to coordinate with the relevant public authorities able to do so.</p> <p>This principle is strictly linked to jurisdictional activities of SAI, although it is like a form of follow-up of recommendation. Indeed, it gives the SAI a concrete power to strengthen the implementation of its decisions.</p>	<p>INTOSAI-P 50, Principle 8</p>				<p>X</p>
	<p>A person accountable by law cannot be condemned for the same irregularity to several sanctions of the same nature imposed by the SAI. A person accountable by law can only be condemned for the same irregularity to sanctions of a different nature imposed by the SAI and other courts if the law so permits.</p>	<p>An irregularity should not be condemned several times by the SAI through several sanctions of the same nature. When the SAI condemns a person accountable to compensate a loss, this person cannot be condemned several times to pay the same amount.</p> <p>On the other hand, when the SAI sanctions irregular behaviour with a fine, the law must strictly regulate the possibility that another sanction may be imposed for the same facts. This may be the case when the sanctions do not pursue the same objectives. The legislation of each country, or the legislation regulating the SAI, must therefore provide whether the accumulation of different sanctions for the same irregularity is authorized or prohibited (principle of non or ne bis in idem).</p> <p>This principle is strictly linked to jurisdictional activities of SAI.</p>	<p>INTOSAI-P 50, Principle 9</p>				<p>X</p>
<p>Principles of jurisdictional activities of SAIs:</p> <p>Jurisdictional proceedings</p>	<p>Principle 10: The SAI must guarantee the quality of jurisdictional procedures through an efficient and systematic quality control.</p> <p><i>(author note – consider correlation with quality management requirements in P12 and P20, no need to align, perhaps cross-reference?)</i></p>	<p>The engagement of the liability of the person accountable by law as well as the sanctions, which can derive from it, justify the utmost importance of the quality control. This quality control concerns the respect of the legality of the proceedings. It may be ensured by using a process adequate to judgements, such as collegiality, intervention of the public prosecutor and remedy actions, especially appeals. It must also ensure that the length of procedure was reasonable [see 5.2.], that the required actions were carried out during the instruction and that only necessary procedure acts have been used. Annual reporting of the jurisdictional activity to Parliament and the citizens concurs to the SAI quality control.</p> <p>This principle is common to both audits and jurisdictional activities; however, it must be adapted and suited for jurisdictional activities. The quality of the whole jurisdictional process has to be completely guaranteed: quality control shall be exerted before, during and after the jurisdictional activities and</p>	<p>INTOSAI-P 50, Principle 10</p>				<p>X</p>

		involve independent checks as much as possible. Its failure may be underlined by litigants to void the judgement.					
	The SAI must complete the jurisdictional procedure within a reasonable time.	<p>An excessively long jurisdictional proceedings is harmful to legal security and to the accountable persons involved, especially if they are exempt from any sanction at the end of the first instance or appeal proceedings. The completion requirement within a reasonable time means the proceedings duration should be proportional to the complexity of the case. If the case is complex, the process can last longer. Otherwise, it should be carried out within a short time period. The procedure should use suitable and modern means, aiming at reducing its length. The procedure ends with a judgement that concludes with the engagement of the liability or of absence of liability of the persons accountable by law and the application of the corresponding sanctions. The persons accountable by law have the right to compensation for loss caused by an excessively long judgement process, as foreseen in national legislation.</p> <p>This principle is common to both audits and jurisdictional activities, but more demanding in the latter case because it may result in the sanctioning of the public authorities and in the damaging of public funds and the legitimacy of justice.</p>	INTOSAI-P 50, Principle 11				X
	The SAI must ensure that judgements, as any judicial decision, are made publicly, respecting the secrecy and restrictions linked to confidentiality that are legally mandatory as well as the protection of personal data.	<p>Justice is done on behalf of the people; therefore the citizens must be informed of its daily exercise. Judgements have to be presented not only to the parties but also accessible to all the citizens.</p> <p>The jurisdictional procedure must be compatible with the rules governing the confidentiality or reservation of public information and the protection of personal data unless the public interest justifies its limitation.</p> <p>The principle of public open access of citizens to the judgements results from the nature of the jurisdictional activity itself. Therefore, it is more requiring than the possible publicity of the audit report.</p>	INTOSAI-P 50, Principle 12				X

**Summary - INTOSAI-P 50:**

- Due to its unique character (partly a fundamental organisational requirement and partly an explanation of auditing principles (like ISSAI 200)), requires a separate explanatory note.
- No conforming change required on principles.
- Cross-referencing to INTOSAI-P 10, principle 3 and INTOSAI-P 12, principles 2 may be required to ensure better placement / understanding.





# 'G' Initiative Project Proposal – Version 2

If need for changes in the project proposal are identified, an updated project proposal is to be approved by FIPP according to due process<sup>1</sup>.

## Background Information

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The INTOSAI Framework of Professional Pronouncements (IFPP) comprises formal and authoritative announcements or declarations issued by the INTOSAI community across three series of pronouncements: Principles (INTOSAI-Ps), Standards (ISSAIs), and Guidance (GUIDs).

The INTOSAI Guidance (GUIDs) are key documents that assist Supreme Audit Institutions (SAIs) and auditors in understanding and applying the requirements outlined in the INTOSAI Principles (INTOSAI-Ps) and the International Standards for Supreme Audit Institutions (ISSAIs). According to the IFPP Global Survey, 83% of respondents reported that their staff and departments use and reference GUIDs, highlighting their practical value. However, SAIs have varying perspectives on several aspects of the GUIDs, including definition for GUID, whether they should be elective or mandatory, the need for a stronger link with INTOSAI-Ps and ISSAIs, the robustness of the current methodology for adopting GUIDs, and issues around accessibility.

As part of the “G” initiative of Strategic Development Plan (2023-2025), INTOSAI seeks to develop a better approach to providing guidance to better serve the needs of member organizations and stakeholders.

## Purpose of the project

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The purpose of the “G” initiative is to ensure that the INTOSAI community has easy access to relevant, high-quality guidance regardless of its origin or development history. It also aims to enhance the specificity and usability of guidance related to implementing the ISSAIs, thereby supporting Supreme Audit Institutions (SAIs) more effectively. By improving access to these authoritative documents and clarifying the application of standard auditing practices, the initiative will strengthen the professionalism of the INTOSAI community and help SAIs deliver high-quality public sector audit.

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<sup>1</sup> [Due Process for the INTOSAI Framework of Professional Pronouncements](#)

## Scope of the project

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The project aims to develop an analytical report or position paper that, following a thorough review of existing processes, will present

1. **Definition of GUIDs:** A proposed, clear, and updated definition of GUIDs in IFPP framework
2. **Criteria and Benchmarks:** Revised and relevant criteria for determining the scope and nature of GUIDs in IFPP, and measurable matrix for benchmarking GUIDS as IFPP documents
3. **Placement of GUIDs:** Recommendations on the placement of existing GUIDs, within the IFPP.
4. **Recommendation for transition:** A communication approach will be recommended to engage stakeholders on the future handling or repositioning of GUIDs as per the new placement criteria.

## Exclusions from the Project:

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While the project will focus on improving the overall approach to providing guidance through GUIDs, certain aspects are out of scope for this initiative:

1. **Repositioning of guidance documents excluded from the IFPP**
  - G project review is expected to result in identification and classification of existing GUIDS as IFPP documents and non-IFPP documents. To assign the potential non-IFPP document a relevant and appropriate placement, KSC Goal Chair proposes to develop a guidance framework. This process will be outside the scope of G project
2. **Revision of Individual GUIDs**
  - The content of individual GUIDs will not be the subject of this project. The focus will be on the overarching approach for creating and managing GUIDs rather than revising each existing GUID. Project scope does not include technical review or quality assessment of the content of individual GUIDs. Any evaluation of individual GUIDs'

quality, content updates, or technical revisions is proposed as a separate, future initiative.

**3. Implementation of IT Infrastructure.**

- Although dissemination strategies will be developed, the actual implementation of IT infrastructure (e.g., development of new digital platforms for sharing GUIDs) is not included in this project’s scope.

**4. Revision/ Withdrawal of existing GUIDs**

- The implementation of decisions based on the recommended criteria (including repositioning or structural changes will potentially result in review / withdrawal of pronouncements from the IFPP according to due process. Any process leading up to such review/ withdrawals would be handled by a separate Team based on the criteria and transition strategy developed in this phase.

## **Interdependencies with Other Projects:**

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This project will intersect with several other initiatives within INTOSAI’s Strategic Development Plan (2023-2025). The following two initiatives will directly impact on the content and format of all INTOSAI pronouncements and thus GUIDs too.

1. “T” Initiative: Developing clear and consistent terminology for the IFPP &
2. “A “Initiative: Improving the accessibility of the pronouncements.

The interdependency with T initiative would be limited as no GUID is proposed to be revised within this project. However, the review of GUIDs based on the outcome of this project would have to follow the guidelines of the outcome of the T initiative.

GUIDs would broadly follow the accessibility approach developed by the A initiative for digitalisation based accessibility of GUIDs. However, considering the purpose of the GUID to develop and spread knowledge base and capacity building, G project may recommend strategies for improving accessibility while drafting individual GUIDs.

## **Approach**

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The ‘G’ Initiative will be executed in two distinct phases to ensure structured development, consistent output, and effective collaboration across sub-groups.

## Phase 1: Initial Assessment Stage

In this initial phase, emphasis will be on the assessment and review of the current structure of GUIDS and process in place for development of GUIDs, to identify strengths to be built upon, gaps to be addressed and weaknesses to be overcome. G Project Team members will be organised in sub groups , namely sub-group 1 (SG1) and sub-group2( SG2) for working on two components of the assessment and review of current GUIDs structure. A core group within the G project team will serve as the coordination and quality control group.

Key activities during this phase will include:

- (i) **SG1:** Review of existing GUID structure within IFPP, and process for GUID development to answer two key questions:
  - a. Whether the GUIDS support directly, implementation of INTOSAI standards?  
If yes, what are the key features of the GUID document that link the GUIDS to standards?
  - b. Subject Matter specific GUIDs: What are the core subject areas for which Supreme Audit Institutions (SAIs) seek authoritative guidance at the level of the INTOSAI Framework of Professional Pronouncements (IFPP)?
- (ii) **SG2:** Review the current global practices of other professional bodies ( like IFAC, IPSASB) for processes and good practices relevant to developing guidance materials
- (iii) **SG1&2:** Develop GUIDS framework assessment report: Current framework ( strengths and weaknesses), future requirements, benchmarking parameters
- (iv) **Core Group:** Seek feedback on preliminary assesement report via limited circulation to key stakeholders. An indicative , not exhausitve list of stakeholders to be consulted is:
  - a. Goal Chairs (PSC and CBC) and their sub committees
  - b. KSC Working Groups
  - c. Selected SAIs from INTOSAI regions
  - d. Other standard setters in auditing and accounting profession
- (v) Timelines : August-Sept 2025 to October 2026 ( appx 15 months)

*GUIDS Framework Assessment Report will not go through the Due Process stages*

## **Phase 2: Development of “G” Project Report.**

The “G” project team in this phase will be redrawn once again into sub-groups and core team. The Groups may have overlapping members.

- (i) **Core Group:** Review of stakeholder feedback and compilation of lessons learned report. Based on the report, further work is proposed to be divided among sub-groups within the project team, as follows:
- (ii) **SG 1-** Develop updated definition of GUID, and criteria for a GUID to be recognised as an IFPP pronouncement , and requirements for future GUIDs by identifying conditions when a new subject or standard warrants additional guidance is necessary in the IFPP.
- (iii) **SG2-** Identify current GUIDS that would be placed within the IFPP based on results of the assessment of GUID Framework done in Phase 1.
- (iv) **SG3-** Design a standard template for future GUIDs to ensure consistency in structure and development process. Design a measurable benchmarking matrix to assess the suitability of GUID for inclusion and its continuation in IFPP.
- (v) **SG4-** Develop recommendations on transition , including accessibility of GUIDS as per A initiative.
- (vi) Component wise reports from each sub-group will be reviewed and composed into a single project report by the core group. Subsequently the document ( project report) would go through the due process.
- (vii) Timelines: November 2026 to July 2027 ( 9 months)

## **Due Process stages ( Timelines as per Annex 1)**

- (i) Exposure Draft of Project Report submission to FIPP for approval
- (ii) Approved Exposure Draft for comments from INTOSAI community

- (iii) Updated Project Report ( endorsement version) based on comments
- (iv) Endorsement Version to FIPP for approval
- (v) FIPP approved Endorsement Version for INCOSAI approval

## Quality processes

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### Quality Processes

The quality assurance approach for the 'G' Initiative will be twofold:

1. Internal (within 'G' initiative) Quality Assurance
  - Continuous peer reviews will be conducted across subgroups to ensure consistency and accuracy of output.
  - The Core Group will oversee the consolidation of deliverables and ensure alignment with the defined scope and objectives.
2. External Quality Assurance
  - Engagement with relevant INTOSAI structures-
    1. SDP Core Group
    2. SDP Project Groups
    3. FIPP LO/ FIPP
    4. Subcommittees/task forces, as need be
  - Engagement with peer professional bodies
    1. International standards setters (IFAC, IPSAS(B))
    2. Professional bodies: ICAI (India), ACCA ( US)

## Key Risks and Mitigation Measures

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Several risks have been identified that may impact the success of the 'G' Initiative. These include:

1. **Lack of Coordination across Initiatives**
  - *Risk:* Misalignment with other SDP initiatives, particularly the 'A' Initiative, may result in overlapping work or conflicting outputs.

- *Mitigation:* A liaison mechanism will be established for continuous coordination and information exchange with parallel initiatives.  
Thorough cross-comparison and internal consultation with FIPP LOs

## 2. Resource and Time Constraints

- *Risk:* Limited availability of team members and time could affect the comprehensiveness of the review.
- *Mitigation:* Prioritization of key deliverables, with flexibility to expand scope if resources allow.

## 3. Loss of Interest by Members

- *Risk:* Prolonged timelines and uneven workload distribution may lead to disengagement or reduced participation by members, particularly those contributing on a voluntary basis.
- *Mitigation:* Establish regular engagement mechanisms (e.g., quarterly check-ins, recognition of contributions, rotation of responsibilities) and maintain clear progress visibility to sustain motivation and accountability across all sub-groups.

## 4. Dominance of Perspectives by a Select International Group

- *Risk:* The process may become skewed toward the views of a small number of internationally prominent (more active/ responsive) SAIs or experts, limiting diversity of input and undermining global applicability.
- *Mitigation:* Ensure geographically and institutionally diverse representation in all sub-groups, institute structured consultation rounds involving underrepresented SAIs and INTOSAI regions, and apply inclusive review protocols.

## 5. Erosion of GUID Credibility Due to Weak Framework Adoption

- *Risk:* The adoption of a new framework for GUID development that is overly flexible or lacks procedural safeguards may compromise the perceived reliability, consistency, or authority of GUIDs, potentially leading to a reversal back to the old system.
- *Mitigation:* Anchor the new framework in established INTOSAI due process principles, ensure that any increased agility does not compromise quality, and implement post-implementation reviews to monitor effectiveness and stakeholder trust.

## Deliverables and milestone plan

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The key deliverables of this project are the following.

1. GUID Framework Assessment Report: Current use, Future needs and benchmarking document. ( Not subject to Due Process)
2. G Project Report and Recommendations: (Subject to Due Process)

All outputs will undergo peer review, internal validation, and, where applicable, external consultation.

Submitted

*Shefali S Andaleeb*

*Project Lead – ‘G’ Initiative*

## Annex 1

The milestones of the project are shown below.

### PART A: DUE PROCESS MILESTONES

Stage		Due process milestones			
1.	Project Proposal	<b>Start Date</b>	<b>End Date</b>	<b>Expected Time in Total</b>	<b>Comments</b>
		01-03-2025	30-08-2025	8 months	
2.	Draft Project Report (Exposure Draft)	<b>Start Date</b>	<b>End Date</b>	<b>Expected Time in Total</b>	<b>Comments</b>
		01-09-2025	30-07-2027	23 months	
3.	Approval of Exposure Draft by FIPP	31-07-2027	15-12-2027	Appx 5.5 months	
4.	Comments on Exposure Draft	15-12-2027	31-03-2028	Appx 3.5 months	
3.	Submission of Endorsement Version Report to FIPP for review	<b>Start Date</b>	<b>End Date</b>	<b>Expected Time in Total</b>	<b>Comments</b>
		31-03-2028	31-05-2028	2 months	
		01-06-2028	30-08-2028	3 months	
	Approval of Endorsement version by FIPP	* “Unless other mechanisms have been established, the working group is responsible for translation of the approved endorsement version into the five official languages.” (Due Process, page 9.)			

### PART B: QUARTERLY PROJECT MILESTONES (to be updated)

Deliverable	Description	Linked Stakeholders	Target Timeline
<b>D1 Structural Review of GUIDs</b>	Review the current structure of GUIDs within the IFPP. Identify classification inconsistencies, overlaps, and structural gaps. Initiate sub-group formation and	Core Group, QC, FIPP LO	Q3 & Q4 2025

<b>Deliverable</b>	<b>Description</b>	<b>Linked Stakeholders</b>	<b>Target Timeline</b>
	core group kickoff meetings to establish communication and scope.		
<b>D2. Definition &amp; Criteria, framework for GUID Development</b>	Establish detailed criteria for identifying when new subjects/standards require a GUID, based on findings from D1.3.	Core Group, QC, FIPP LO	Q1 & Q2 2026
<b>D3. Placement Proposal for GUIDs</b>	Define placement logic for GUIDs within or outside IFPP, referencing D1.3 findings. Clarify implications for classification and governance.	Core Group, QC, FIPP LO	Q3 2026
<b>D4. Accessibility and Dissemination Strategy</b>	Develop strategy in line with the “A” Initiative for improving GUID accessibility, integration with IFPP, and digital usability.	Core Group,/Quality Control Group/, “A” Initiative Team, FIPP LO	Q4 2026
<b>D5. Consolidation of feedback from stakeholder</b>	Circulate the draft report to internal committees and seek feedback and refine the recommendations based on reviews.	Core Group and FIPP LO	Q1 & Q2 of 2027
<b>D6. Draft Project Report</b>	Prepare and consolidate all deliverables into a unified exposure draft incorporating peer reviews, stakeholder feedback, and due process compliance.	FIPP, Core Group, INTOSAI Regions, Goal Chairs	End of Q3& Q4 2027

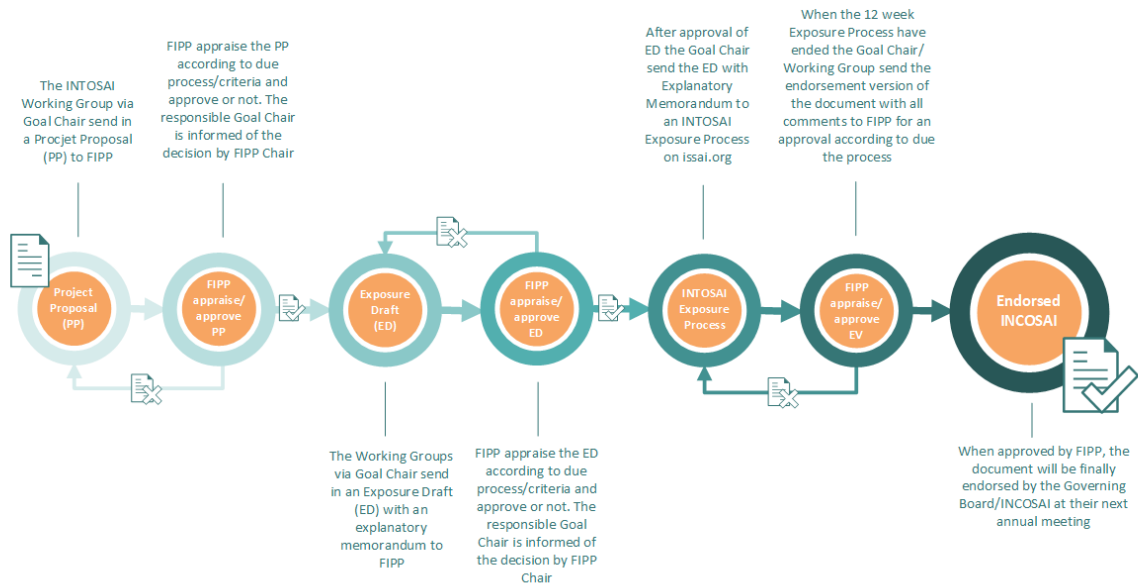
## Due Process Considerations

All deliverables that result in modifications or guidance affecting formal ISSAI content will follow the INTOSAI Due Process. This includes submission to and review by FIPP, and, where necessary, consultation rounds with relevant INTOSAI stakeholders.

Regular updates will be provided to the FIPP as the project advances through its phases to ensure transparency, alignment with strategic priorities, and timely validation of outputs.

Appendix 1:

INTOSAI Due Process



## Appendix 3

To: The Steering Committee of the Professional Standards Committee (PSC-SC)  
From: FIPP

## Report by the Forum for INTOSAI Professional Pronouncements (FIPP)

Motion: ????

# 1. Executive Summary

The reporting period from **September 2024 to August 2025** marked a decisive stage in delivering on the **INTOSAI Strategic Development Plan (SDP) 2023–2028**. The **Forum for INTOSAI Professional Pronouncements (FIPP)** focused on advancing key strategic initiatives to the approval stage, refining governance arrangements, and clarifying due process applications to ensure both transparency and efficiency.

## 1.1 Key activities:

- **Project approvals in June 2025** for:
  - **A – Improving Accessibility of the IFPP:** Approved within FIPP’s scope (clarity and accessibility). Governance, financing, ownership, and maintenance responsibilities remain outside FIPP’s remit and were communicated to the PSC Steering Committee (PSC-SC).
  - **I – Ensuring Clarity of the ISSAIs:** Approved, with outputs dependent on timely delivery from the T-initiative.
  - **T – Terminology for the IFPP:** Approved, with a focused scope on a priority set of terms for consistent application across pronouncements.
- **GUID 5101 – Audit of Security of Information Systems:** Endorsement version approved unanimously by FIPP in September 2024.
- **Public-Private Partnerships (PPP) – GUID 5340:** Following review, FIPP decided **not to proceed with this GUID**; the content may be outside the framework.

## 1.2 Operational improvements:

- Introduction of **revised Project Proposal** and **new Issue Paper templates** in February 2025 to embed explicit risk identification and require early documentation of significant issues.
- Continued refinement of the **meeting model**, balancing frequent web-meetings with targeted in-person sessions.
- Strengthened liaison officer (LO) engagement to maintain initiative momentum and resolve cross-cutting issues.

## 1.3 Stakeholder engagement:

- **SDP Seminars in Sofia (Nov 2024)** and **New Delhi (May 2025)** consolidated understanding of initiative interdependencies, deliverables, and sequencing.

This year underscored FIPP’s dual role as both a due process gatekeeper and a strategic integrator, ensuring that outputs are deliverable, transparent, and aligned with INTOSAI’s long-term objectives.

## 2. FIPP Strategic Alignment

FIPP's work during the period **September 2024 to August 2025** was directly aligned with **INTOSAI Strategic Goal 1: Develop, Disseminate and Maintain Professional Standards for SAIs**. This goal seeks to ensure that the INTOSAI Framework of Professional Pronouncements (IFPP) remains high-quality, relevant, accessible, and used effectively by SAIs worldwide.

Throughout the year, FIPP advanced the **SDP 2023–2028** initiatives with a focus on delivering on the strategic objectives under Goal 1:

- **1.1 – Continue developing the IFPP as principles-based and dynamic:** FIPP guided the A, I, T, and G initiatives to improve accessibility, clarity, and guidance classification, ensuring flexibility to meet evolving audit needs.
- **1.2 – Assure consistency, professionalism, quality, and relevance:** Updated project templates and early risk identification processes were introduced to strengthen quality and ensure outputs respond to developments in the audit profession and user feedback.
- **1.3 – Present IFPP material clearly and accessibly:** The A-initiative's design for a digital platform directly supports improved presentation and accessibility of pronouncements to users.
- **1.4 – Advocate for and monitor IFPP implementation:** Through seminars in Sofia and New Delhi, FIPP engaged with Goal Chairs, project groups, and stakeholders to promote alignment, gather feedback, and prepare the community for upcoming changes.

By anchoring its work in these objectives, FIPP ensured that the IFPP continues to evolve in a manner that strengthens the quality, credibility, and relevance of public sector auditing standards, thereby directly contributing to INTOSAI's mission of enhancing accountability, transparency, and good governance.

## 3. Issues for PSC-SC Consideration

During the period **September 2024 to August 2025**, the following matters emerged that require PSC-SC attention:

### 3.1 Governance and Resourcing for the A-Initiative

The A-initiative aims to improve clarity and accessibility of the INTOSAI Framework of Professional Pronouncements (IFPP) through a new digital platform. In June 2025, FIPP approved the project proposal **only** for its clarity/accessibility scope. Strategic questions relating to **who owns and governs** the platform, **how it will be funded** during development and for ongoing maintenance, and **how it will be technically administered and secured** are outside FIPP's mandate. These decisions will be essential to ensure the long-term sustainability and reliability of the platform.

### 3.2 G-Initiative – Scope and Classification Principles

The G-initiative seeks to create a more coherent and user-friendly approach to guidance by defining **classification principles**, a **clear definition of GUIDs**, and **criteria for inclusion in the IFPP**. Its work will also determine how guidance is differentiated from other “public goods” that remain outside the IFPP but are still relevant for the INTOSAI community.

### 3.3 Due Process Application and Transparency

FIPP has clarified how the Due Process for IFPP applies within the current SDP projects. Due process covers only pronouncements and operates under two routes:

- **Section 2.1** – Full development process from project proposal to INCOSAI endorsement.
- **Section 2.2** – Editorial or conforming changes that do not alter requirements.

Other deliverables—such as draft glossaries, early classification models, or non-pronouncement outputs—are considered **working materials** and therefore do not go through formal due process. However, FIPP emphasizes the importance of **publishing these materials** on FIPP and INTOSAI platforms to enhance transparency and prepare stakeholders for forthcoming pronouncement changes.

### 3.4 Mid-Term Review of the SDP

Due process requires public consultations on the SDP at least every three years. The current SDP was developed based on the Component 1 Report and the INTOSAI Global Stocktaking Report, ensuring strong alignment with user needs. With all available resources engaged in delivering the current SDP projects, FIPP has noted that the capacity to develop new pronouncements during this cycle is low.

This has resulted in the decision to forgo the planned mid-term review and instead postpone such consultations until the start of preparations for the next SDP cycle.

## 4. Risk Management Overview

FIPP’s review of activities from **September 2024 to August 2025** identified the following key risks and mitigation actions:

#### ▪ **A-Initiative Governance**

Unclear governance, financing, ownership, and maintenance arrangements for the planned digital platform may delay implementation and threaten sustainability.

**Mitigation:** Communicated to PSC-SC for decision; interim governance discussions initiated to secure commitments before build phase.

- **G-Initiative Scope and Classification Boundary**

Lack of clarity in defining IFPP guidance vs. public goods could cause duplication or misalignment.

**Mitigation:** Structured consultation with Goal Chairs and project leads.

- **Due Process Application**

Misapplication to working materials could create inefficiency or delay.

**Mitigation:** Clear guidance issued on 2.1 vs. 2.2 application; commitment to publish non-due-process outputs for transparency.

- **Interdependencies Between Initiatives**

Delays in T, I, or G could cascade to others, affecting delivery timelines.

**Mitigation:** Sequencing plan maintained; regular LO coordination to flag risks early.

- **Capacity Constraints**

High workload leaves little flexibility for new priorities, informing the decision to forgo the planned mid-term review.

**Mitigation:** Focus resources on existing SDP initiatives; defer new consultations until the next SDP cycle.

- **Continuity of Expertise**

Rotation of members and LOs risks loss of institutional knowledge.

**Mitigation:** Expanded use of templates, documented decision logs, and structured handover notes.

## 5. Stakeholder Engagement and Feedback

FIPP engaged closely with stakeholders through seminars, coordination meetings, and targeted updates to keep the SDP 2023–2028 initiatives aligned with INTOSAI's needs.

### 5.1 Sofia SDP Seminar – Nov 2024

Confirmed responsible Goal Chairs, reinforced the principle of *not changing how SAIs audit*, positioned the project proposal as the “contract” with INTOSAI, and stressed early issue escalation and better information-sharing tools.

### 5.2 New Delhi SDP Seminar – May 2025

Focused on deliverables achievable by end-2027, confirmed the P-initiative would proceed via an options paper, set a 1 June 2025 deadline for draft proposals, and clarified due process handling for A, T, and I outputs.

### 5.3 Other Engagements

- **PSC-SC** – Received progress updates and governance escalations as needed.
- **Goal Chairs** – Continuous coordination to manage dependencies and align outputs.
- **Core Group** – Addressed cross-initiative issues, procedural clarifications, and resourcing considerations.

## 6. Initiatives Performance Dashboard

Initiative	Objective	Status	Key Activities This Period
<b>A – Improving Accessibility of the IFPP</b>	Enhance clarity and access to pronouncements through a new digital platform.	<b>Green</b> – Project Proposal approved (June 2025) within FIPP scope.	Project proposal approved; governance matters reported to PSC-SC.
<b>I – Ensuring Clarity of the ISSAIs</b>	Improve drafting and presentation to enhance understandability and reduce ambiguity.	<b>Green</b> – Project Proposal approved (June 2025).	Project proposal approved; dependencies mapped with T-initiative terminology.
<b>T – Terminology for the IFPP</b>	Develop a consistent, prioritized terminology set for use across pronouncements.	<b>Green</b> – Project Proposal approved (June 2025).	Project proposal approved; glossary development initiated with cross-checks to I.
<b>G – Better Approach to Providing Guidance</b>	Define classification principles, GUID definition, and inclusion criteria for IFPP guidance.	Amber – Project Proposal stage.	Draft proposal refined through consultations.
<b>P – Updating INTOSAI Principles</b>	Review and update INTOSAI’s foundational principles for relevance and clarity.	Amber – Project Proposal stage.	Agreement to develop an options paper outlining revision pathways.

## 7. FIPP Resources and Capacity Analysis

Adequate technical and administrative capacity is an **emerging challenge** that will warrant close attention from FIPP in the coming years:

- **Membership Turnover** – Recent frequent turnover of members, combined with unclear status for some, can disrupt continuity and slow progress.
- **Ending Terms of Experienced Members** – The departure of members with long-standing institutional knowledge creates gaps that require proactive knowledge transfer.
- **Retention and Transfer of Knowledge** – More structured handovers and systematic documentation are needed to preserve institutional memory and ensure smooth transitions.
- **Secretarial Support** – The absence of a permanent, professionally staffed technical secretariat limits operational efficiency and the timely handling of administrative tasks.
- **Technical Expertise** – Growing demand for specialised skills (e.g., IT auditing, environmental auditing, jurisdictional activities) requires broader and more diversified competencies within project groups and FIPP membership.

## 8. External Evaluation and Benchmarks

As the PSC-SC undertakes its forthcoming **review of the due process, the active involvement of FIPP will be essential**. Given FIPP's central role in the development, oversight, and quality assurance of INTOSAI's pronouncements, its participation will help ensure that any proposed refinements are firmly grounded in practical experience and informed by operational realities.

**FIPP also emphasizes the value of conducting informal, internal reviews of processes** to identify efficiency gains and strengthen procedural clarity. Such reviews can be undertaken within the existing governance framework.

Furthermore, FIPP reaffirms the importance of commissioning an external, independent evaluation of INTOSAI's standard-setting process whenever feasible. This would provide an objective assessment of effectiveness, enhance transparency, and benchmark INTOSAI's practices against those of other international standard setters, thereby reinforcing the credibility and trustworthiness of the IFPP.

## 9. Future Outlook and Key Priorities

The period from **September 2024 to August 2025** has been one of sustained progress for FIPP, marked by the advancement of key SDP initiatives. Emerging challenges in capacity, membership continuity highlight the importance of proactive measures to maintain efficiency, preserve institutional knowledge, and sustain stakeholder confidence.

Looking ahead in the next reporting period, FIPP will focus on:

- **Advancing the five active SDP initiatives** with a focus on timely delivery and interdependency management.
- **Strengthening internal processes** through targeted informal reviews aimed at improving efficiency and clarity.
- **Addressing capacity and continuity challenges** through structured knowledge transfer, diversified expertise, and improved governance clarity.

Through these priorities, FIPP will continue to deliver on its mandate and ensure that INTOSAI's standard-setting system remains effective, credible, and responsive to the needs of the global public audit community.

## **Appendices:**

Appendix 1: FIPP meetings summaries.

## Appendix 1 – FIPP Meetings Summaries

### Meetings Held (September 2024 – August 2025):

Month & Year	Meeting Type	Key Agenda Items
September 2024	Virtual	Review of active SDP initiatives (A, I, T, G, P); planning for Sofia seminar; project dependencies.
October 2024	Virtual	Approval of revised G-initiative draft; preliminary discussion on due process review.
November 2024	In-Person (Sofia)	Joint sessions with PSC-SC; SDP seminar; stakeholder feedback integration.
January 2025	Virtual	Status updates on A, I, T initiatives; review of terminology dependencies.
February 2025	Virtual	Approval of A, I, T project proposals; alignment discussion with G-initiative.
March 2025	Virtual	Initial planning for New Delhi seminar; G-initiative refinement.
April 2025	Virtual	Consolidation of project timelines; due process review preparation.
May 2025	In-Person (New Delhi)	SDP seminar; Core Group consultations; updates on P-initiative.
June 2025	Virtual	Final approval of A, I, T initiatives; P-initiative options paper planning.
August 2025	Virtual	