

Agenda for the Forum for INTOSAI Professional Pronouncements (FIPP)

Pretoria, South Africa, 2-5 December 2025

<p>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>		
<p>The meeting is hosted by the Auditor General of South Africa</p> <p><u>Meeting days</u></p> <p>Tuesday 2 December 08:30-16:30 (SAST)</p> <p>Wednesday 3 December 08:30-16:30 (SAST)</p> <p>Thursday 4 December 08:30-16:30 (SAST)</p> <p>Friday 5 December 08:30-16:30 (SAST)</p>		
Agenda Items	Purpose	Output
The SDP projects		
Discussion on status and progress for all projects	Presentations from the project leads on status and progress on the projects	Shared understanding of project deliverables, interaction with FIPP on main project deliverables and interdependencies with other initiatives.
Discussion with P-initiative project lead on progress	Discussion with the P-initiative on how to achieve progress on the project	Agreement on how FIPP best can assist the P-initiative in their development of the project proposal.
Reflection on SAI audit practice		
How SAIs have implemented the INTOSAI Ps.	Reflection on how the SAIs have implemented the INTOSAI Ps in practice, based on presentations from all FIPP members (Attachment 1)	<p>Short presentation – 10 min – form of presentation optional on:</p> <ul style="list-style-type: none"> - SAI's implementation of the INTOSAI Ps in practice, in particular - Are they referenced in strategic plans, manuals, internal frameworks - Do they influence strategic priorities, engagement with stakeholders or communication of audit results - Incorporation in legal framework - Challenges or practical implications
Working together		

<p>Cooperation within FIPP, with other actors and governance</p>	<p>We continue the discussions from the FIPP meeting in New Delhi on:</p> <ul style="list-style-type: none"> • how we work together within FIPP, • how we collaborate with project groups and others, • governance matters, and • the 2020 SWOT analysis: where are we today? <p>With several new members, it is timely to discuss expectations and preferences regarding how we cooperate and function as a team in FIPP.</p> <p>There is also a need to review the FIPP Working Procedures, which no longer fully reflect our current ways of working.</p> <p>The SDP 2023–2028 initiatives represent a different type of project, with outputs that differ from traditional IFPP standard-setting projects. It is therefore important to discuss how FIPP can best engage with and support these projects to ensure effective delivery.</p> <p>Finally, the PSC’s review of the Due Process will also involve FIPP. It is important to reach a shared understanding of how FIPP’s role and views should be reflected and communicated in this process (Attachment 2)</p>	<p>Agreement on</p> <ul style="list-style-type: none"> - how we should work together - input to update the FIPP working procedures, and - input for participation in the PSC review and update of the Due process.
<p>The next INTOSAI Strategic Development plan</p>		
<p>INTOSAI Strategic Development plan 2029-2033</p>	<p>High level initial discussion/brainstorming on</p> <ul style="list-style-type: none"> - How outputs from the current SDP impacts the next SDP - Inputs from external stakeholders on what might impact the framework - Direction - Process etc 	<p>Preparations for the next SDP 2029-2033</p>
<p>Project Proposal / Exposure Draft / Endorsement version submitted from Goal Chair for discussion / appraisal</p>		
<p>GUID 2900 – Guidance to the Financial Audit Standards</p>	<p>To discuss with the FAAS project group the process going forward</p>	<p>Progress and status update</p>
<p>WGEA Withdrawal proposal</p>	<p>The WGEA submitted a request to withdraw GUIDs 5299, 5201 and 5203 as they are outdated.</p>	<p>Agreement on the way forward for the withdrawal process.</p>

	FIPP discussed and approved the proposal in the FIPP October meeting, on the condition that the justification explicitly states that the GUIDs are <i>outdated</i> , not <i>replaced</i> . The purpose is to discuss and agree on the withdrawal process with the WGEA project group	
Governance matters		
Communication on governance matters to PSC	<ul style="list-style-type: none"> - Paper on the turnover and knowledge retention in FIPP - Documents outside the IFPP affecting the documents that are part of IFPP - Stakeholder engagement on the upcoming deliverables - Safeguards to ensure FIPPs independent oversight role - Other matters 	Agreement on communications
Information from FIPP chair		
Information from the FIPP chair	Information	-
Information from PSC Chair		
Information from PSC Chair	Information	-
Summing up the meeting		
AoB		

Topic: FIPP Meeting December 2025: Presentations on the INTOSAI-Ps

Dear all,

To support our discussions on the P-initiative, and as part of your preparation for the December FIPP meeting in Pretoria, we would like to invite each of you to prepare a 10-minute presentation on how your SAI use the INTOSAI-P pronouncements in practice.

The purpose of this presentation is to share knowledge and gather insights into:

- How are INTOSAI-P1 and P10 used in your SAI? For example, are they referenced within your institutional documents such as strategic plans, audit manuals, or other internal frameworks?
- How do INTOSAI-P12, P20, and P50 support the role and the mandate of your SAI in practice? For example, do they influence the way your SAI sets strategic priorities, engages with stakeholders, or communicates audit results?
- Does your SAI's legal and constitutional framework incorporate the INTOSAI principles? For example, is the SAI's independence clearly defined in the legislation?
- Have any challenges or practical implications been identified? For example, has your SAI found it difficult to interpret overlapping principles or to follow a certain principle?

Feel free to add any other points you consider relevant to share.

These presentations will be a valuable input for the discussions on the P-initiative.

Please, send your presentation to me mri@riksrevisjonen.no by 30 November.

Kind regards,

Miroslav

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December 2025 In-person meeting in Pretoria

Working together and with others

FIPP was established in 2016 and is a relatively new body in the INTOSAI community, and although fully operational, we are still fine tuning our working procedures. FIPP's role and responsibilities are central to the realisation of three of INTOSAI's strategic goals. To support the fulfilment of these goals we as FIPP members, are required to collaborate effectively both externally with a wide range of committees, subcommittees, working groups, work streams and task forces, and internally within FIPP. The projects outlined in the [current SDP](#) have a slightly different character from previous plans, and do not quite fit the moulds outlined in [Due Process](#) and the FIPP [Working Procedures](#). Furthermore, the PSC is about to start updating the Due Process and FIPP is invited to participate in this work. Finally, we have welcomed several new members to FIPP over the past year. Our in-person meeting in Pretoria therefore comes at a good time to evaluate the way we work and assess the need for adjustments.

For the purposes of this evaluation, we propose to examine our working procedures and due process considering our current practice and any needs the SDP projects have that are not met. The evaluation will be divided into two sessions covering the following themes:

Session one:

1. How we work together and
2. How we work with others

Session two:

3. Governance and due process
4. The 2020 SWOT analysis: where are we today?

In Pretoria we will start each session with group work, before discussions in plenary sessions.

To help you prepare before the Pretoria meeting and to guide discussions in the groups you will find some information and questions to consider for each theme below. These are not exhaustive, and you should feel free to examine any other issues you deem relevant.

For themes 1 to 3, we have devised the tables below which outline the different roles within FIPP, their responsibilities as defined in the Working Procedures, Due Process and Terms of Reference, along with some questions to consider. Please use these as inspiration to examine your own

expectations and the expectations of others, and to generate thoughts on how we can adjust or improve the way we work and/or the Working Procedures and Due Process.

For theme 4, you will find a summary of some of the results from [the analysis](#) that was performed by FIPP members in the end of 2020, to provide some background along with some questions you might consider as part of the evaluation. The list is

1 Working together

Role	Description of responsibilities from Working Procedures , Terms of Reference and/or Due Process	Questions to consider
FIPP	<p>(Working Procedures) The FIPP’s work supports the INTOSAI Strategic Plan hereunder the INTOSAI Strategic Goals 1-4. These goals can only be achieved through close collaboration between FIPP and the goal committees - The Professional Standard Committee (PSC), The Capacity Building Committee (CBC), The Knowledge Sharing Committee (KSC), The Policy, Finance, and Administration Committee (PFAC) with their working bodies as well as other strategic partners in the INTOSAI.</p> <p>These Working Procedures¹ for FIPP are adopted by the FIPP to facilitate FIPP’s work in line with INTOSAI’s due process for the IFPP. The working procedures complement the terms of reference for FIPP endorsed by INTOSAI’s Governing Board.</p> <p>The official language in FIPP is English.</p> <p>(Due Process) The Forum for INTOSAI Professional Pronouncements (FIPP) refers to the INTOSAI body designated for assessing and approving professional pronouncements as specified by this due process. FIPP consists of experts who</p>	<ul style="list-style-type: none"> • Does this reflect our current practice? • Is it complete and relevant? • Should it be adjusted considering the current SDP or to meet other relevant needs?

Role	Description of responsibilities from Working Procedures , Terms of Reference and/or Due Process	Questions to consider
	<p>have been appointed to act in the interest of the full INTOSAI membership and promote public-sector auditing of a high quality to the benefit of users of SAI audit reports and the general public. The members are selected through a joint decision by the chairs of the PSC, CBC and KSC following an open call for nominations. The appointment of new members for FIPP shall be presented to the INTOSAI Governing Board for final endorsement.</p> <p>FIPP provides a common forum for INTOSAI's framework of professional pronouncements. FIPP follows and facilitates the development of individual draft pronouncements, ensures their technical quality and consistency as appropriate, and approves their inclusion in the framework before they are presented to the INTOSAI Governing Board by the relevant committee.</p> <p>(Terms of Reference)</p> <p>1.1 FIPP has been established to support professional development by ensuring that INTOSAI provides a clear and consistent set of professional pronouncements for public sector auditing. FIPP will achieve this through reviewing, monitoring and ensuring, among other things:</p> <ul style="list-style-type: none"> · that the ISSAIs and related pronouncements are developed towards a consistent set of professional standards that serve the needs of the members of INTOSAI; · that the ISSAIs are based on the fundamental principles of public-sector auditing as defined by INTOSAI in ISSAI 100; · that the ISSAIs contribute to ensuring the efficiency, accountability, effectiveness and transparency of public-sector auditing; 	

Role	Description of responsibilities from Working Procedures , Terms of Reference and/or Due Process	Questions to consider
FIPP meetings	<p>· that the professional standards also provide the basis for capacity development including schemes of education and certification, and facilitate knowledge sharing and verification (SAI peer reviews, SAI PMF, etc.) [...]</p> <p>4. RESPONSIBILITIES OF THE FORUM</p> <p>4.1 In addition to the responsibilities under the Due Process for INTOSAI's Professional Pronouncements, FIPP will be responsible for addressing other cross-cutting issues including, but not restricted to the following:</p> <ul style="list-style-type: none"> · providing answers to questions raised by project groups and subcommittees that are drafting ISSAIs or other documents for the IFPP; · defining common INTOSAI positions on standards-related issues, for instance, on technical matters that are considered by other standard-setting bodies. · encouraging that the perspectives of auditors as well as users of audit reports and other external stakeholders are considered in the standard-setting process. · liaising with all INTOSAI Working Groups and Subcommittees that develop content for the IFPP <p>(Working Procedures)</p> <ul style="list-style-type: none"> • FIPP meetings can be performed both in-person and on-line. They will be announced in a timely manner on the FIPP web-page and on the official INTOSAI calendar. • All meetings are recorded as official minutes on the FIPP web-page. Participants are given 14 days exposure for feedback prior to the finalization and publication. • The FIPP meetings aim to be coordinated regarding timing and place to other INTOSAI-meetings. 	<ul style="list-style-type: none"> • Does this reflect our current practice? • Is it complete and relevant? • Should it be adjusted considering the current SDP or to meet other relevant needs?

Role	Description of responsibilities from Working Procedures , Terms of Reference and/or Due Process	Questions to consider
Chair & Vice-chair	<p>(Working Procedures) The FIPP chair is appointed by the INTOSAI Governing Board to ensure FIPP is working in accordance with due process and FIPP's terms of reference. The vice chair is selected by vote of the FIPP members with the duration of the remaining three-year term and must be reselected from term to term. The FIPP chair is responsible for reporting to the PSC and for informing the responsible Goal Chair of the outcome or FIPP-vote of a project. When relevant the FIPP chair can delegate tasks to the vice chair or other FIPP members.</p>	<ul style="list-style-type: none"> • Does this reflect our current practice? • Is it complete and relevant? • Should it be adjusted considering the current SDP or to meet other relevant needs?
FIPP Members	<p>(Working Procedures) A FIPP member is responsible for keeping updated on meeting material prior to a meeting and completing the tasks assigned by the FIPP Chair within the deadlines. All FIPP members can assign a Technical Assistant as a support person in FIPP meetings and to review of materials. The Technical Assistant does not have a vote in FIPP.</p>	<ul style="list-style-type: none"> • Does this reflect our current practice? • Is it complete and relevant? • Should it be adjusted considering the current SDP or to meet other relevant needs? • What could be done to encourage members to engage actively?

Role	Description of responsibilities from Working Procedures , Terms of Reference and/or Due Process	Questions to consider
Secretariat	<p>[...] All FIPP members must submit their appraisal within the time limit set by the FIPP Chair prior to a meeting. FIPP discusses the draft based on the appraisals.</p> <p>[...] If a draft is conditionally approved, this requires that FIPP clearly mark up the needed changes with explanation in the draft before it can be approved. FIPP members must be given sufficient time to reflect upon the changes before a vote can be done.</p> <p>(Terms of Reference) 3.2 Obligation – Members of FIPP are under obligation to act on behalf of and in the interest of the full INTOSAI membership - within the framework of INTOSAI - to promote public-sector auditing of a high quality to the benefit of users of SAI audit reports and the general public.</p> <p>(Working Procedures) The FIPP chair may decide to appoint staff to support the operation of FIPP. The secretariat is involved in different tasks depending on the needs of FIPP and in agreement with the FIPP chair. Tasks can include but are not limited to:</p> <ul style="list-style-type: none"> • Communication with FIPP members between meetings • Keeping the FIPP web site and FIPP work area updated • Onboarding of new FIPP members • Preparing documentation for FIPP meetings and for FIPP’s reporting to the Professional Standards Committee Steering Committee (PSC SC) 	<ul style="list-style-type: none"> • Does this reflect our current practice? • Is it complete and relevant? • Should it be adjusted considering the current SDP or to meet other relevant needs? • How can we improve FIPP’s knowledge management? • How can the secretariat secure knowledge retention/transfer when members leave FIPP (e.g. Exit interview)? • Do we need more templates to support our work? • Could we improve our onboarding procedures?

2 Working with others

Role	Description of responsibilities from Working Procedures and/or Due Process	Questions to consider
FIPP Liaison Officer (LO) and LO groups	<p>(Working Procedures) All FIPP members can be appointed to the role of a FIPP Liaison Officer (LO). An LO is assigned to an SDP-project and gives the project advice and guidance. They are the link between the project and FIPP. LO may request information or clarifications from project group throughout the life of the project to facilitate ongoing mutual consultations as required by the Due Process. Each LO is supported by another FIPP member in the role of the shadow LO. The shadow LO should be in a position to replace the LO at any given moment in time to ensure the necessary continuity. For this purpose, the LO and the shadow LO need to cooperate closely and participate together in meetings with the project group.</p> <p>The LO and shadow LO provide the project with all needed information including on procedure and other key issues. For the purpose the FIPP establishes a manual for project groups - a living document which can be updated by the FIPP – listing procedure and other issues depending on the nature of the project. This document also includes expectations regarding the interaction of the project with the LO/shadow LO. If the LO and shadow LO consider a draft being of insufficient quality to be presented to the FIPP, they should together with the chair of the FIPP decide if the project and goal chair should be informed accordingly.</p> <p>The LO together with the shadow LO update and introduce the project work to FIPP regularly in every FIPP meeting and in crucial points of the project and identify when a project needs to</p>	<ul style="list-style-type: none"> • What are your experiences of working in an LO group? • What are your expectations to LOs as: <ul style="list-style-type: none"> ○ FIPP member ○ Lead LO in a different initiative ○ LO group member • What are the expectations of the project groups? • How should LO's involve the project groups? • Does this reflect our current practice? • Is it complete and relevant? • Should it be adjusted considering the current SDP or to meet other relevant needs?



Role	Description of responsibilities from Working Procedures and/or Due Process	Questions to consider
Observers to FIPP meetings	<p>discuss key issues with FIPP. The LO together with the shadow LO (supported by FIPP secretariat) summarize and communicate discussions and conclusions by FIPP to the project in a summary file. The LO together with the shadow LO inform the project group of the outcome or FIPP-vote of a project. After the endorsement version of a project is approved by FIPP the LO together with the shadow LO prepare a summary of the process is published alongside the pronouncement on the issai.org website. The summary contains the date of the approvals of the different stages in the project by FIPP, and a short summary of the content of the discussions, decisions, and arguments for them, as well as content of the pronouncement</p> <p>(Working Procedures) FIPP strives to be open and transparent in its work. Observers from the representatives from all Goal Chairs as well as other INTOSAI work groups, General Secretariat and others are invited if relevant to the meetings. Representatives from the PSC Secretariat are permanent observers to all FIPP meetings.</p>	<ul style="list-style-type: none">• Does this reflect our current practice?• Is it complete and relevant?• Should it be adjusted considering the current SDP or to meet other relevant needs?
Working group	<p>(Due Process) Reference made to the term 'working group' covers any INTOSAI working group, subcommittee, task force or project group that carries out work in accordance with the due process. This includes any preliminary or ad hoc working groups established for the purpose of specific tasks as well as any existing working groups (subcommittees) that form part of the general structure of the PSC, CBC or KSC. Working groups under the PSC, CBC or KSC are subject to the strategic directions of the PSC, CBC or KSC, respectively, with regard to any work they carry out in accordance with the due process.</p>	<ul style="list-style-type: none">• Does this reflect current practice?• Is it complete and relevant?• Should it be adjusted considering the current SDP or to meet other relevant needs?

Role	Description of responsibilities from Working Procedures and/or Due Process	Questions to consider
	<p>FIPP assigns one of its members as liaison to the working group, preferably before project start, in order to facilitate ongoing mutual consultation with the working group throughout the life of the project.</p> <p>If an existing working group within the PSC, CBC or KSC wishes to develop new pronouncements, it makes a suggestion in this regard for inclusion in the strategic development plan for the framework of pronouncements. The strategic development plan may also confer the responsibility for maintaining existing pronouncements within an interval of document numbers in the framework to a working group. In such cases, the working group is required to maintain the documents by carrying out regular reviews and take initiative to initiate the process for developing, revising or withdrawing pronouncements as needed. Working groups may seek guidance from FIPP on any aspects of their work through all the stages of the due process.</p>	

3 Governance and due process

Role	Description of responsibilities from Due Process	Questions to consider
Goal Chairs	<p>(Due Process) The chairs of the PSC, CBC and KSC ensure the effective operation of FIPP in line with FIPP's terms of reference, and establish the appropriate mechanisms in that regard.</p>	<ul style="list-style-type: none"> • Does this reflect current practice? • Is it complete and relevant? • Should it be adjusted considering the current SDP or to meet other relevant needs?



Role	Description of responsibilities from <u>Due Process</u>	Questions to consider
Governance body	(Due Process) In this document, the PSC Steering Committee refers to the governance body established by the PSC's terms of reference to be responsible for the governance of FIPP and the achievement of goal 1 of INTOSAI's Strategic Plan. The PSC Steering Committee shall include the chairs of the CBC and KSC. The PSC's terms of reference define the relevant mechanisms of governance to enable the PSC Steering Committee to follow and develop the functioning of FIPP, to provide for appropriate involvement of INTOSAI's partners and users of SAI audit reports and to ensure that FIPP contributes to reliable and effective standard setting in accordance with the key strategies defined for goal 1 in INTOSAI's Strategic Plan.	<ul style="list-style-type: none">• Does this reflect current practice?• Is it complete and relevant?• Should it be adjusted considering the current SDP or to meet other relevant needs?
INTOSAI Governing Board	(Due Process) The INTOSAI Governing Board oversees that the due process is followed for all professional pronouncements. The committees report on an annual basis to the INTOSAI Governing Board providing an overview of new, revised and/or withdrawn pronouncements. Differences on matters of principles in relation to the application of the due process that are not resolved by the PSC shall be referred to the Governing Board for discussion and final decision. The Governing Board can also decide to remit a matter back to the relevant committee, in particular in cases where the due process has not been followed. Any changes to the due process will be decided on by the Governing Board in consultation with the PSC and the chairs of the CBC and the KSC.	<ul style="list-style-type: none">• Does this reflect current practice?• Is it complete and relevant?• Should it be adjusted considering the current SDP or to meet other relevant needs?
INCOSAI	(Due Process) INCOSAI endorses all pronouncements in INTOSAI's framework of professional pronouncements.	<ul style="list-style-type: none">• Does this reflect current practice?• Is it complete and relevant?• Should it be adjusted considering the current SDP or to meet other relevant needs?

4 The 2020 SWOT analysis: where are we today

In the second half of 2020 FIPP members designed and performed a SWOT analysis of FIPP. One part of the analysis looked at FIPP's role, function and relations with other INTOSAI bodies which identified a set of key strengths and challenges facing FIPP. These were outlined in a document from February 2021 providing input to a task force on strategic planning (which you can find [here](#)) and are summarised below. While the analysis is somewhat outdated, nevertheless some of the findings might still have relevance today.

You may want to consider the following questions:

1. Are these challenges still applicable?
2. Have we managed to solve any of these already?
3. Are there any new challenges?
4. Which of the challenges are a priority to address going forward?

Key strengths

- Gradual improvement of the INTOSAI Framework of Professional Pronouncements
 - o The publication of IFPP on www.issai.org provides INTOSAI members user-friendly access to the pronouncements
 - o The approval by FIPP of pronouncements covering all three categories (INTOSAI Ps, ISSAIs and GUIDs) for endorsement by the Governing Board
- The establishment of the Technical Support Function and the ISLO network
 - o The TSF was established by the secretariats of the PSC, KSC and CBC
 - o ISLO network was established as a feedback loop to ensure that the development of the IFPP meets the needs of the INTOSAI community
- Continued development of FIPP and the wider standard-setting organisation
 - o FIPP ensures a single entry with a more uniform approval process into IFPP ensuring the content and quality of pronouncements
 - o The goal chairs have improved the nomination process for FIPP candidates by increasing the number of candidates and ensuring a diverse set of competencies so the composition of FIPP reflects the various needs of and interests of all INTOSAI members
- Broad involvement from expert networks and a robust and reliable approval process
 - o The broad involvement of INTOSAI members in the processes ensures the development of pronouncements as well as the subsequent acceptance and implementation within the community
 - o The INTOSAI statutes and due process provide an important guarantee that any new IFPP pronouncements have been considered and approved in a transparent manner by INTOSAI's designated body FIPP.

- FIPP's role as approval body for IFPP pronouncements is generally accepted. FIPP focuses on classification, solving cross-cutting issues and interrelations between the various concepts and documents within the IFPP. FIPP follows clear rules of procedures that ensures that due process is adhered to and that FIPP draws on the competencies of all its members in its decision-making process. FIPP's composition can be decided and adjusted on the initiative of the goal chairs to ensure that it matches FIPP's roles and responsibilities.

Key challenges

- The governance of FIPP
 - The governance of FIPP and responsibility for IFPP was entrusted to the PSC Steering Committee which for this purpose was widened to incorporate the chairs of CBC and KBC. With an expectation that the three chairs work closely together between meetings to ensure effective operation of FIPP
 - The PSC Steering Committee therefore both has the role of overseeing the pronouncements developed by its own subcommittees and the role of governance over FIPP and a wider responsibility for IFPP which approves these same pronouncements.
 - A need to formalise structures to ensure transparency in decision-making. Unforeseen factors can often lead to discussions and decisions being moved from FIPP and the PSC steering committee,
 - The further development of lines of accountability to increase efficiency. FIPP relates to the three different committees rather than a single governance body. The projects will often encounter many intermediary steps of internal approval before due process which can be inefficient and cause delays.
 - Broaden the reach of prioritisation and coordination instruments to encourage the involvement of all stakeholders. The SDP has only partly met expectations as an instrument for prioritisation and coordination, it requires further development and anchoring within the many underlying bodies (task forces, sub committees, working groups etc...)
 - Closer connection with INTOSAI leadership to ensure autonomy and the authority necessary for decisions and processes established by INTOSAI be adhered to by all its bodies
- The need to strengthen further the secretarial and technical support functions
 - The several bodies involved in developing pronouncements for IFPP each have their own secretariat within the chairing SAI, supporting their part of the process. However, there is no secretarial or technical support to the process as a whole.
 - The many decisions, drafting conventions or other considerations taken in the course of developing pronouncements, may be documented within the relevant body, but not be communicated to other relevant bodies or stakeholders. This makes it increasingly difficult for all parties to keep an overview of ongoing projects as well as all rules of procedure and decisions made within INTOSAI in relation to the IFPP.
 - A secretarial and technical support function is necessary to ensure efficient work and good results within the complex INTOSAI system for producing IFPP pronouncements.