

ANNEX I

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

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

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

FIPP members are appointed by the INTOSAI goal chairs based on an application procedure, which includes an interview (see annex for more information). The mandate is for a period of three years, which can be renewed for a further mandate. The appointment of the FIPP chair follows a similar but separate exercise.

FIPP helps ensure there is:

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

The main duty of FIPP is to review, comment and when satisfied, approve the different steps in standard setting projects. Each project is allocated a FIPP liaison officer, who is responsible for leading FIPP's involvement, including consulting with the project team charged with preparing the document as necessary. All FIPP members take part in the decision-making on all projects.

FIPP members are expected to attend an average of three meetings per annum and at any other time, as FIPP's role and responsibilities, or circumstances, require. Meetings usually last for one week, or can take the form of shorter virtual meetings. Each FIPP member can be accompanied by a technical assistant of their choice, who may also support them in other aspects of the work. In addition to attending the meetings - which are intensive in nature, and require thorough preparation - FIPP members are required to work on projects between meetings, as necessary.

The total time commitment for each member is estimated at around 300 hours per annum, but can vary in practice. The employing SAI should be prepared to give the necessary time availability, as well as support the travel and subsistence costs involved.

More information can be found in the FIPP Terms of Reference (attached to this e-mail), the Governance of the FIPP and the PSC Terms of Reference.

The technical nature of the task, and the need to take informed decisions, mean being a FIPP member is a demanding but rewarding role. It suits candidates with extensive practical experience in audit, sound technical knowledge of auditing standards (particularly the IFPP and ISAs), and the ability and commitment to drive quality and improvement in the IFPP framework.