



What is FIPP and what is its role?

Introduction

In 2014, the three INTOSAI Goal Chairs (chairs of Professional Standards Committee, Capacity Building Committee and Knowledge Sharing Committee) established a Common Forum for professional standards, on a temporary basis. The 68th meeting of INTOSAI's Governing Board, held in Abu Dhabi, in December 2016, decided to confirm the Forum as an INTOSAI permanent body, called the Forum for INTOSAI Professional Pronouncements (FIPP). The composition of the Forum intends to mirror, as much as possible, the membership of INTOSAI in respect to regional representation, SAI models, audit types and audit/capacity development expertise.

What is FIPP?

FIPP was 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:

- that the International Standards of Supreme Audit Institutions (ISSAIs) and related pronouncements (principles and guidance) 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;
- 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.).

The authority of FIPP is defined in the Due Process for INTOSAI's Professional Pronouncements (The Due Process). In addition to the responsibilities under the Due Process, FIPP will be responsible for addressing other cross-cutting issues including, but not restricted to the following:

- providing answers to questions raised by project groups and subcommittees that are drafting ISSAIs or other documents for the International Framework for Professional Pronouncements (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.

The FIPP is an important product of the Goal chair collaboration. After FIPP's first years of work, the Goal chairs identified the need for adjusting the terms of reference. The updated Terms of Reference will be available at the PSC website shortly.

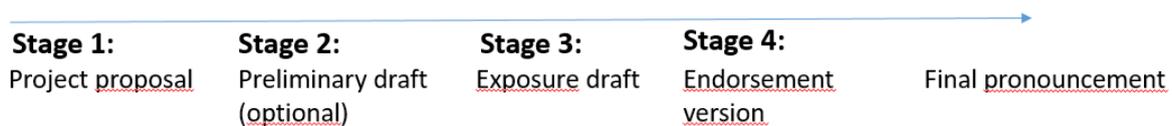
FIPP's working procedures

According to the FIPP Terms of Reference, FIPP members shall decide on the Working Procedures of the Forum. The Working Procedures seek to establish the decision-making process within FIPP. This is reflected in the business rules, roles and responsibilities of the FIPP Chair and members and Due Process rules. In addition, the Working Procedures also lay down a mechanism for FIPP's reporting based on its mandate and funding arrangements for standard setting.

In August 2018, these Working Procedures were approved by FIPP. They will be made available in the PSC website when the new website is launched. The Working Procedures are important to support FIPPs work and to develop INTOSAI as a professional standard setter, as well as an important tool to ensure a more transparent and predictable process for the Working Groups and Subcommittees that are responsible for projects in the INTOSAI Framework of Professional Pronouncements (IFPP).

The process for developing pronouncements

The process for developing pronouncements is described in the Due Process.



The process for developing pronouncements applies to new pronouncements, any changes of substance in existing pronouncements as well as any incorporation of pronouncements issued by other organizations into the IFPP.

In stage 1 Project proposal, FIPP approves:

- That the project addresses the issues identified in the initial assessment and shall be launched.
- That the project proposal provides directions sufficient to define the scope of applicability of the proposed pronouncement and does not lead to overlaps and inconsistencies with other professional pronouncements in the framework.
- The organization and timeline of the project.
- The working title and proposed numbering according to the classification principles.

In stage 3 Exposure draft, FIPP approves:

- That the exposure draft fulfils the purpose of the project in line with the directions of the approved project proposal.
- That the exposure draft is of high quality and relevant quality processes have been performed.
- That any overlaps and inconsistencies in INTOSAI's framework of professional pronouncements in relation to the proposed text have been appropriately addressed.
- That the exposure draft and accompanying material can be submitted for public exposure.



In stage 4 Endorsement version, FIPP approves:

- That the comments provided in the exposure process are appropriately reflected in the endorsement version of the document.
- That the document can be forwarded to the INTOSAI Governing Board.

Status for the current SDP

The Strategic Development Plan (SDP) is a general strategy and working plan for the development of the IFPP. It assembles all initiatives to develop, revise or withdraw professional pronouncements. FIPP held three meetings in 2018 where the main priority has been the projects in the current SDP. For a majority of these projects, the draft project proposal has been submitted to FIPP for approval and the project groups have been established. Some of the projects have not yet been initiated. It is up to the Goal Chairs to decide if these projects will be carried over in the new SDP. The deadline for initiating projects in the current SDP was February 15th 2019.

In addition to the projects, PSC is migrating the existing pronouncements that are not due to be reviewed in this SDP from the previous ISSAI framework and over to the IFPP. This includes editorial changes and renumbering of the pronouncements. FIPP approves the drafts before they are migrated into the IFPP.

How FIPP have been involved with the new SDP

The next SDP will be approved by INCOSAI in September 2019. The new SDP have been developed through an open and inclusive process where SAIs, INTOSAI bodies and external stakeholders have been invited to give inputs on the need for future pronouncements and projects.

FIPP also performed a cross cutting review of the IFPP. The grouping and FIPP's review was merged into a short-list of 14 initiatives and shared with the Goal Chairs for input.

The process to develop the new SDP consisted of 4 phases:

- Scanning phase - FIPP provided the Goal Chairs with potential focus areas and a proposal on the planning process (March-June 2018)
- Gathering inputs phase - input were received from three sources - INTOSAI community and stakeholders, review by working groups and cross cutting review by FIPP (June-October 2018).
- Development phase - FIPP received a template from the Goal Chairs and provide a short-list of suggestions for the SDP including an initial scoping of potential projects. The Goal Chairs gave feedback to FIPP on the first draft and FIPP further developed a draft SDP for discussion in the PSC-SC in June 2019.
- Approval phase – The Professional Standards Committee Steering Committee (PSC-SC) including the Goal Chairs are in the process of approving the SDP final draft. The draft will be presented to the Governing Board for endorsement and INCOSAI for launching.



FIPP's Commitment to Standard Setting

FIPP is committed to supporting the professional work of SAIs by ensuring that all professional pronouncements in the IFPP follow a quality control process where consistency with other pronouncements is achieved and accountability and transparency are an integral part of standard setting. For more information on FIPP and INTOSAI standard setting, please see the website http://www.psc-intosai.org/en_us/site-psc/fipp/