



SWEDISH NAO

The INTOSAI Framework of Professional Pronouncements (IFPP)

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Background

- Lima declaration 1977
- Auditing Standards Committee 1984
- Cooperation with International Federation of Accountants (IFAC) since 2002
- Implementation Guidelines for Performance Audit endorsed 2004
- ISSAI Framework 2007
- Comprehensive set of standards and practice notes for financial audit 2010
- INTOSAI Framework of Professional Pronouncements 2019

Why standards?

- Enhanced quality of the audit
- Enhanced credibility of the audit
- Transparency – stakeholders understand what the auditor is doing
- Easier to cooperate between SAIs

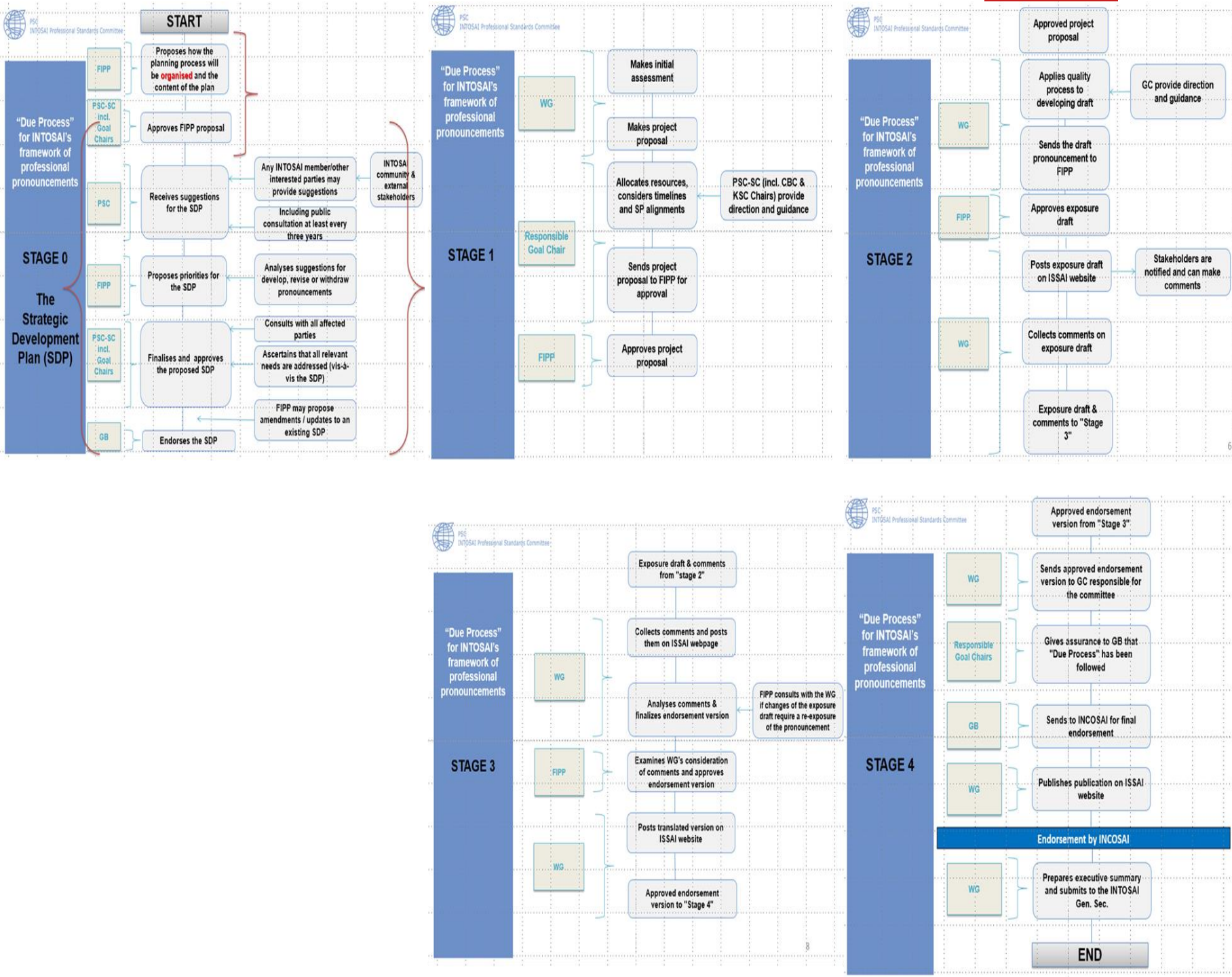
INTOSAI Framework of Professional Pronouncements (IFPP)

[Professional Pronouncements | IFPP \(issai.org\)](https://issai.org)

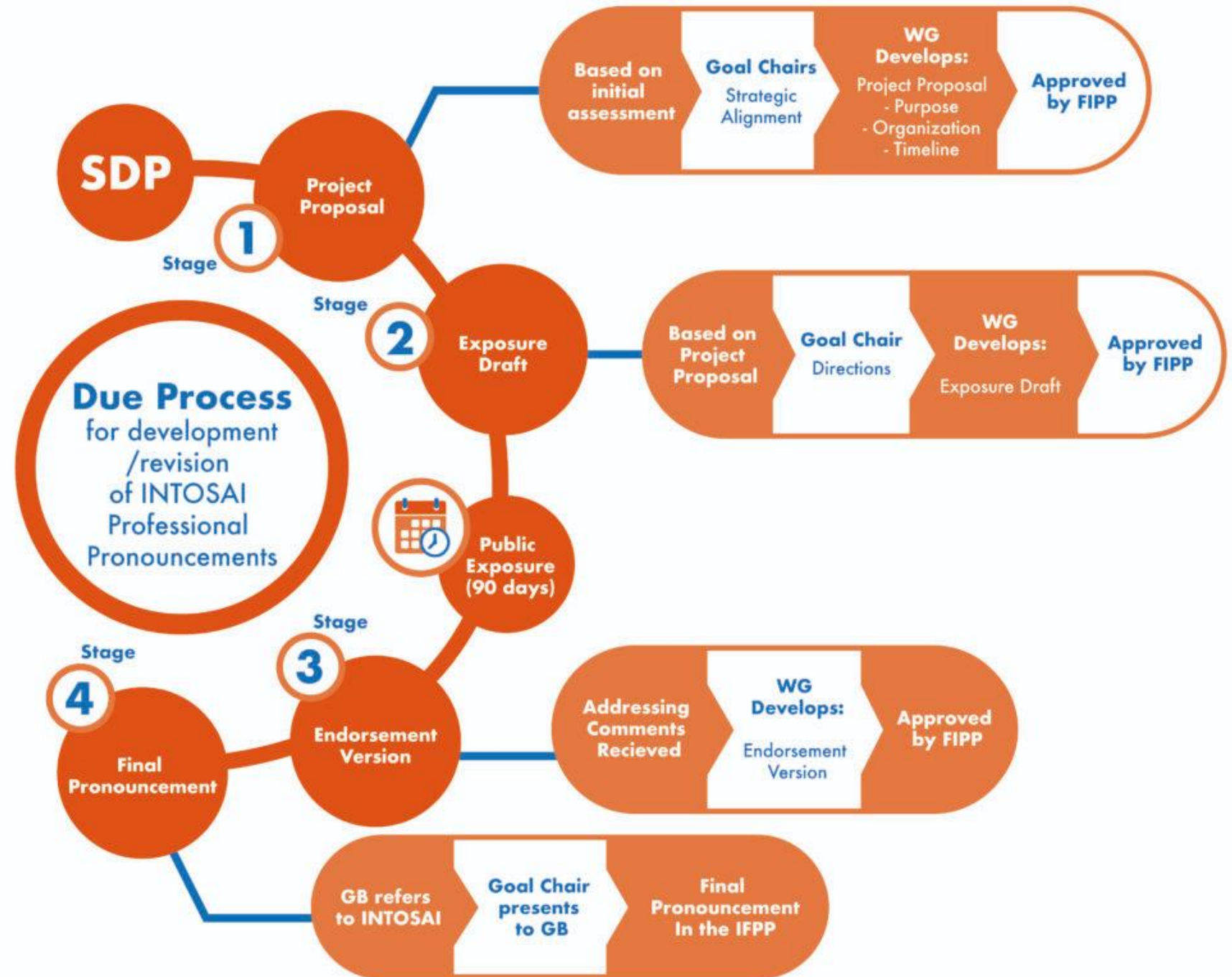
- **The Due process for IFPP at a glance**
 - Radek Majer

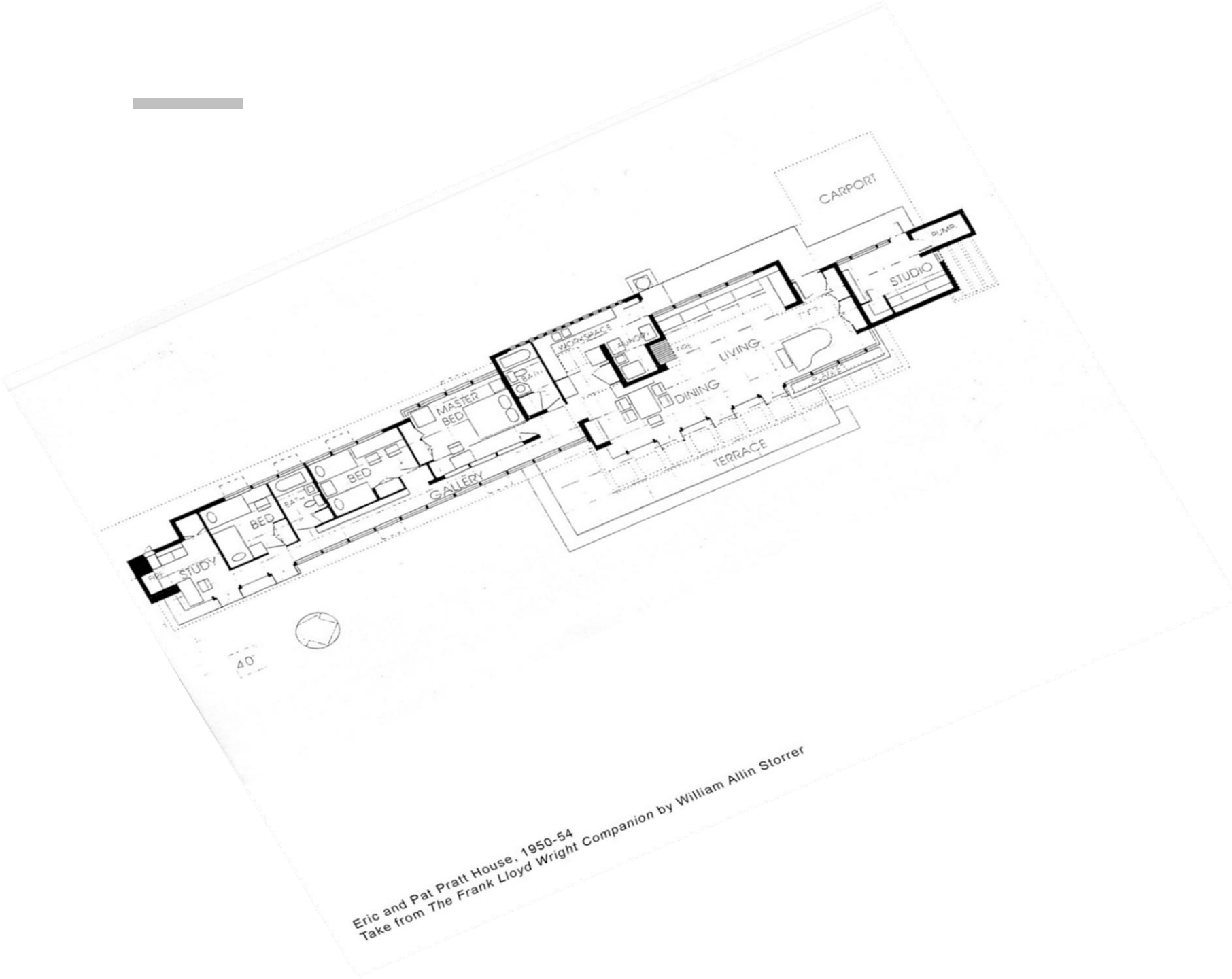


Due process for IFPP



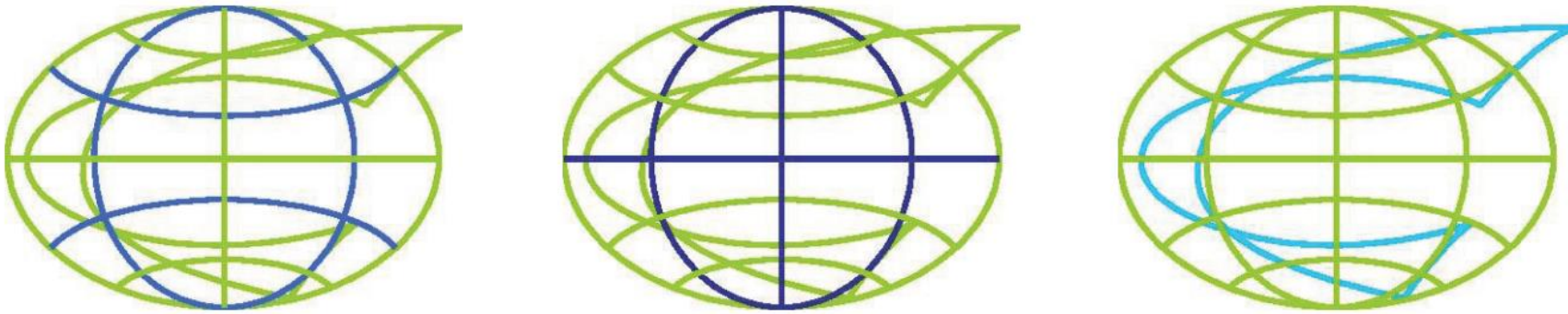
Due process for IFPP





Eric and Pat Pratt House, 1950-54
Take from The Frank Lloyd Wright Companion by William Allin Storrer

Strategic development plan



Strategic Development Plan for the INTO- SAI Framework of Professional Pro- nouncements

2017-2019



INTOSAI
International Organisation of Supreme Audit Institutions

Strategic Development Plan

2020 - 2022



Due process

PROJECT PROPOSAL



Mandatory according to due process

All comments are considered and made publicly available

See issai.org for current exposure drafts

Due process

**EXPOSURE
DRAFT**



Due process

PUBLIC EXPOSURE



Due process

**ENDOR-
SEMENT
VERSION**



Due process

**FINAL
PFOUNDCEMENT**

**Project proposal
or drafting phase
(before public exposure)**

Public exposure

Post public exposure

**Understanding internal control in an
audit (guidance improvement)**

Combined audits (guidance)

**Using the work of internal auditors
(guidance)**

PPP (guidance)

**Implementation of INTOSAI P-50
principles (guidance)**

**Revision of ISSAI on quality control
(ISSAI 140)**

Public procurement (guidance)

**Auditor competence (standard and
guidance)**



**ISLOs
(INTOSAI
Standards
Liaison Officer)**

INTOSAI



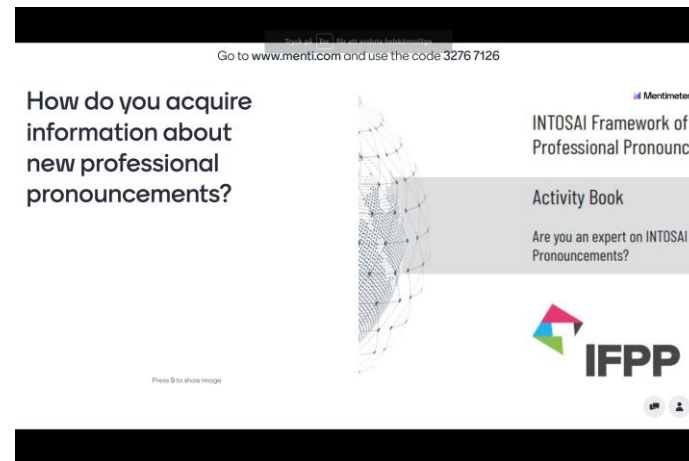
*Due process for
INTOSAI
Framework of
Professional
Pronouncements*

- Procedures for developing, revising and withdrawing the International Standards of Supreme Audit Institutions (ISSAIs) and other pronouncements on www.issai.org

3 Questions on implementation of IFPP (Mentimeter)

1. How do you acquire information about new professional pronouncements?
2. Does your SAI normally comment on exposure drafts?
3. Do you have any suggestions for new information channels about the IFPP?

- *Mentimeter*
 - *Cellphones*
 - *Typ www.menti.com*
 - *Enter code – submit!*



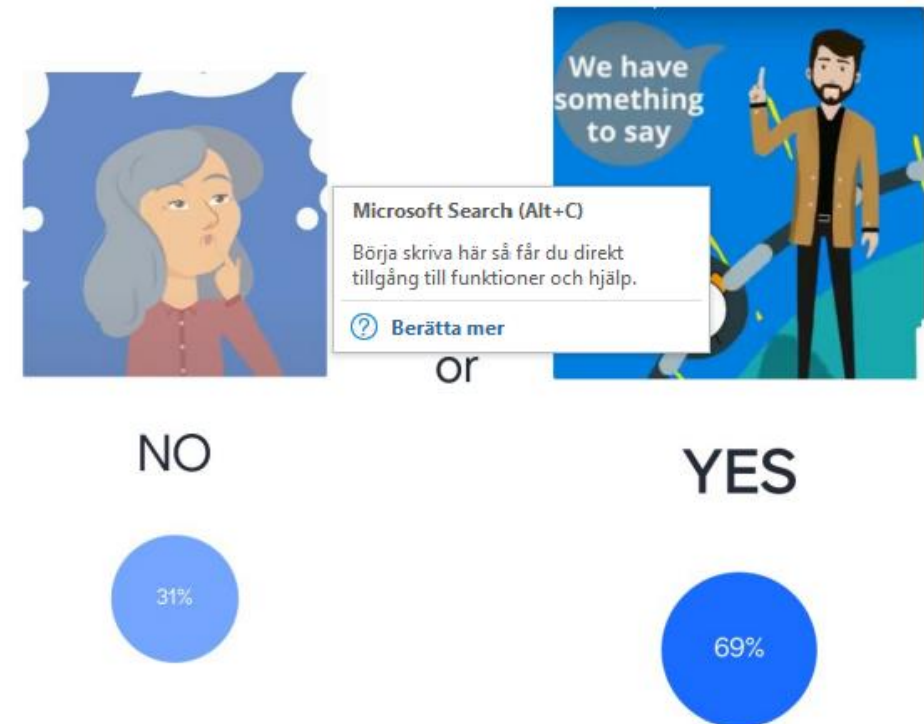
1. How do you acquire information about new professional pronouncements?

– Some Menti-answers:



2. Does your SAI normally comment on exposure drafts?

– Some Menti-answers:



3. Do you have suggestions for new information channels about the IFPP?

– Some Menti-answers:

LinkedIn account? Or twitter account? Only as a secondary communication format or a way linking and reminding about new announcements

Newsletter

Zoom coffee break

No

Mobile app

Community portal of Intosai?

Newstetters, anuual update and whatsapp group.

No need to introduce new channels, better manage the existing ones.

Quarterly emails

Make sure all SAls have a liasson officer and only use that network.

Panel discussion

- *Why has your SAI chosen to implement the ISSAIs?*
- *What are the greatest challenges in implementing the ISSAIs? Could you give some examples?*
- *If you had started the implementation tomorrow, what would you have done differently?*
- *What could EUROSAI or INTOSAI have done to make the implementation easier?*