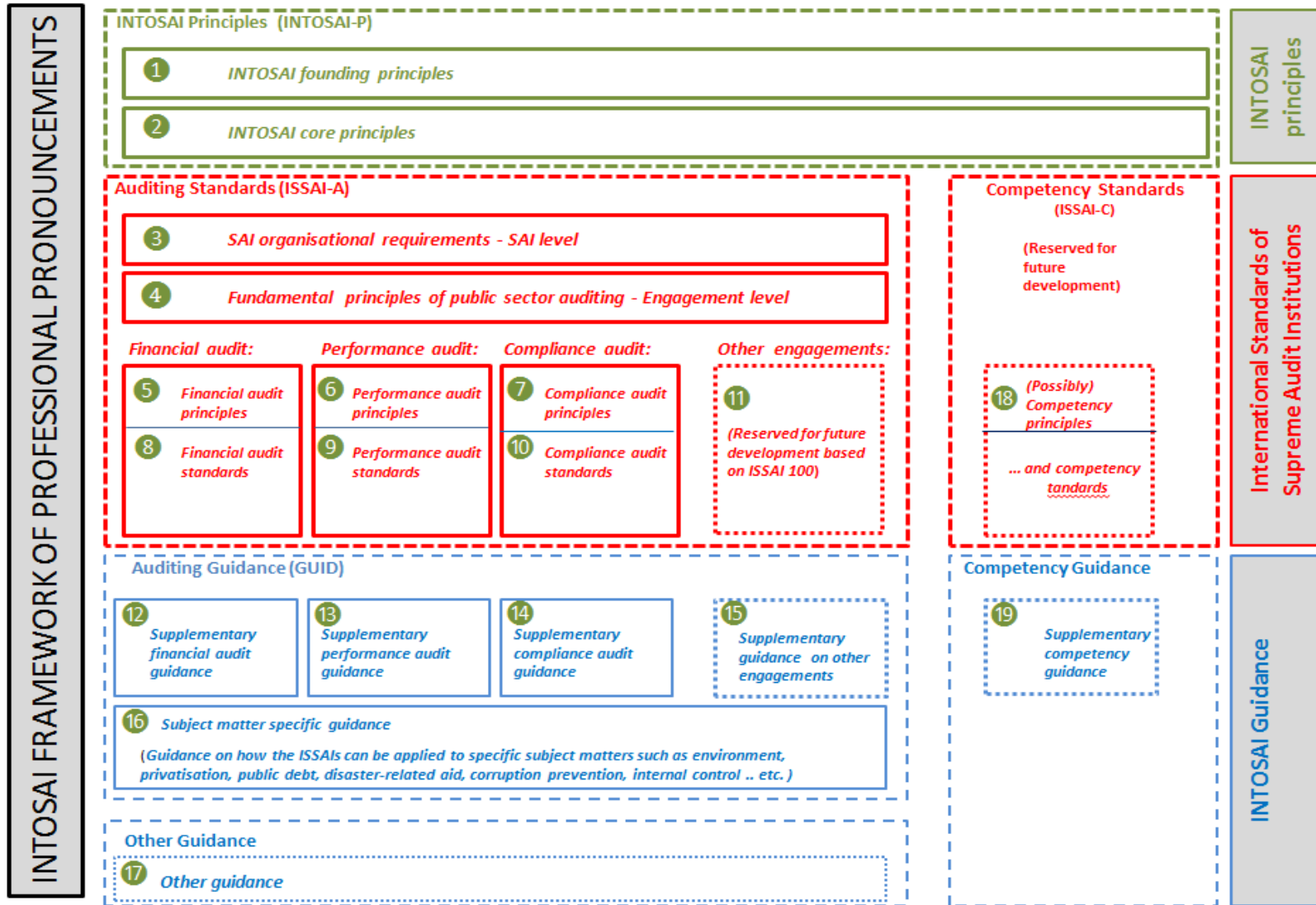


ANNEX 2 - CLASSIFICATION CRITERIA FOR THE INTOSAI FRAMEWORK OF PROFESSIONAL PRONOUNCEMENTS



CATEGORY NUMBER	CATEGORY	CLASSIFICATION CRITERIA	EXAMPLES
INTOSAI PRINCIPLES (INTOSAI-P)			
1	INTOSAI Founding Principles	Founding principles specifying the role and functions of an effective SAI. These principles may be informative to Governments and Parliaments, as well as SAIs and the wider public and maybe used as reference in establishing national mandates for SAIs.	ISSAI 1 – Lima Declaration
2	INTOSAI Core Principles	Core principles that operationalize the founding principles for an SAI, clarifying the SAI's role in society as well as high level prerequisites for the proper functioning and professional conduct of an SAI.	ISSAI 10 – Mexico Declaration on SAI Independence ISSAI 12 – Value and Benefits
AUDITING STANDARDS (ISSAI)			
3	SAI Organisational Requirements (SAI level)	Requirements for quality control regarding organizational functions of an SAI that will ensure the performance of quality audits. Meeting the requirements at an organizational level is a precondition for the SAI to claim ISSAI compliance in their audit reports.	ISSAI 30 – Code of Ethics ISSAI 40 – Quality control for SAIs
4	Fundamental Principles of Public Sector Auditing (engagement level)	Requirements and definitions of public sector auditing on which further standards and guidance are based. Meeting the requirements at an engagement level is a precondition for the SAI to claim ISSAI compliance in their audit reports.	ISSAI 100
5	Financial Audit Principles	These define the elements and principles of financial auditing, with reference to the fundamental principles of public sector auditing (see 4 above). An SAI can claim ISSAI compliance in their financial audit reports if it develops its own or adopts national standards which conform to these principles.	ISSAI 200
6	Performance Audit Principles	These define the elements and principles of performance auditing, with reference to the fundamental principles of public sector auditing (see 4 above). An SAI can claim ISSAI compliance in their performance audit reports if it develops its own or adopts national standards which conform to these principles.	ISSAI 300
7	Compliance Audit Principles	These define the elements and principles of compliance auditing, with reference to the fundamental principles of public sector auditing (see 4 above). An SAI can claim ISSAI compliance in their compliance audit reports if it develops its own or adopts national standards which conform to these principles.	ISSAI 400
8	Financial Audit Standards	Standards on financial auditing, in conformity with the financial audit principles (see 5 above).	(Subject to discussion with FAS) IAASB's International Standards on Auditing
9	Performance Audit Standards	Standards on performance auditing, in conformity with the performance audit principles (see 6 above).	(Subject to discussion with PAS) New ISSAI 3000 to be endorsed at INCOSAI 2016

10	Compliance Audit Standards	Standards on compliance auditing, in conformity with the compliance audit principles (see 7 above).	(Subject to discussion with CAS) Part of new ISSAI 4000 to be endorsed at INCOSAI 2016
11	Other Engagement Principles and Standards	Elements and principles for other engagements in conformity with fundamental principles of public sector auditing (see 4 above). This may include other INTOSAI audit types or standards developed by other recognized standard setters and adopted by INTOSAI.	(Available for future development)
AUDITING GUIDANCE			
12	Supplementary Financial Audit Guidance	Non-mandatory assistance to an SAI for implementing the ISSAIs on financial auditing, and help the auditor to gain a better understanding of how to apply the elements and principles of the standards during the planning and execution of a financial audit.	(Subject to discussion with FAS) Practice Notes in ISSAI 1200 to 1810
13	Supplementary Performance Audit Guidance	Non-mandatory assistance to an SAI for implementing the ISSAIs on performance auditing, and help the auditor to gain a better understanding of how to apply the elements and principles of the standards during the planning and execution of a performance audit.	(Subject to discussion with PAS) New ISSAI 3100 and 3200 to be endorsed at INCOSAI 2016
14	Supplementary Compliance Audit Guidance	Non-mandatory assistance to an SAI for implementing the ISSAIs on compliance auditing, and help the auditor to gain a better understanding of how to apply the elements and principles of the standards during the planning and execution of a compliance audit.	(Subject to discussion with CAS) Part of new ISSAI 4000 to be endorsed at INCOSAI 2016
15	Supplementary Guidance on Other Engagements	Non-mandatory assistance to an SAI for implementing the ISSAIs on other engagements, and help the auditor to gain a better understanding of how to apply the elements and principles of the standards during the planning and execution of such an engagement.	(Available for future development)
16	Subject Matter Specific Guidance	Non-mandatory assistance to the auditor to gain a better understanding of a specific subject matter. Assists the auditor in the planning and execution of an audit of a specific subject matter, in conformity with the elements and principles of the ISSAIs relating to the three audit types (financial, compliance and performance).	ISSAI 5110 on Environmental Audit
OTHER GUIDANCE			
17	Other Guidance	Non-mandatory tools for assessing SAIs practices and compliance with the ISSAIs, for promoting good governance and practices and for providing other guidance	Tools, such as ISSAI 5600 on Peer Reviews

COMPETENCY STANDARDS (ISSAI-C)			
18	<i>Competency Principles and Standards</i>	<i>Principles and standards laying down the competencies and professional skills, values, ethics, and attitudes required by the public sector auditor to undertake high quality audits.</i>	<i>(Available for future development)</i>
COMPETENCY GUIDANCE			
19	<i>Supplementary Competency Guidance</i>	<i>Non-mandatory assistance to an SAI in implementing mechanisms and programs for competency development for their auditors in accordance with ISSAI-C.</i>	<i>(Available for future development)</i>

