

Conclusions drawn by FIPP as basis for the approval of

## **INTOSAI-P 50 Endorsement Version Principles of Jurisdictional Activities of SAIs**

### **Background**

In INTOSAI, nearly 30% of all Supreme Audit Institutions (SAIs), that is more than 50 SAIs, perform jurisdictional activities.

To this day, this type of activities and their specific principles are not standardized within the INTOSAI Framework for Professional Pronouncements (IFPP).

The aim for the new INTOSAI-P 50 is to:

- establish a common set of principles for the jurisdictional activities, that applies in addition to the principles for the financial/performance/compliance audit procedures, to be followed by all relevant SAIs;
- support of the wider recognition and understanding of jurisdictional SAIs, including for SAI Performance Measurement Framework assessment.

This project has been included within the IFPP Strategic Development Plan 2017-2019 at the November 2017 Governing Board (project 2.12).

The following stages of the due process have been completed:

- November 2017: FIPP's conditional approval of a project proposal for a GUID;
- August 2018: FIPP's agreement to modify the project proposal for an INTOSAI-P and SDP accordingly updated by Governing Board;
- November 2018: modified project proposal for an INTOSAI-P conditionally approved by FIPP;
- March 2019: exposure draft conditionally approved by FIPP;
- June 2019: endorsement version conditionally approved by FIPP.

### **FIPP conclusions**

The pronouncement is included in the category of INTOSAI core principles in the IFPP as **INTOSAI P-50 Endorsement Version Principles of Jurisdictional Activities of SAIs**.

During its 11<sup>th</sup> meeting in Riga (25-28 June 2019), FIPP has discussed the proposed endorsement version of INTOSAI P-50. FIPP had previously considered (March 2018) that the exposure draft developed by the project group fulfilled the purpose of the project and could be submitted for public exposure without any further amendments. The resulting endorsement version was submitted by the KSC Chair for approval by FIPP on the June 17.

FIPP has considered the endorsement version and approved that:

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

FIPP specifically notes that one of the respondents states that *"this Pronouncement would better suit to a three-digit-number ISSAI rather than a two-digit-number INTOSAI-P"*. FIPP notes that the principles contained in the Pronouncement primarily concern the legal framework that should be in

place for SAIs with jurisdictional competencies. They can be read by external stakeholders (Parliaments or Government) as prerequisites for jurisdictional activities within SAIs. Therefore, FIPP confirms the classification as an INTOSAI-P.

After discussing the other comments and the proposed endorsement version, FIPP concludes that the comments provided in the exposure process are appropriately reflected in the endorsement version of the document (with minor editorial modifications provided by FIPP).

The document is approved by FIPP and can be forwarded to the INTOSAI Governing Board.