

INTOSAI



Explanatory Memorandum on the Exposure Draft of INTOSAI-P 50

Principles of
jurisdictional activities of
SAIs

March 2019

The Forum for INTOSAI Professional Pronouncements (FIPP) classifies INTOSAI pronouncements under the INTOSAI Framework of Professional Pronouncements (IFPP) into Principles (INTOSAI-P), Standards (ISSAI) and Guidance (GUID).

1. The purpose of INTOSAI-P 50 is to provide SAIs with jurisdictional functions with the twelve principles essential to the conduct of jurisdictional activities. The number of SAI with jurisdictional activities constitutes 25% of the INTOSAI members.
2. The present draft of INTOSAI-P 50 has been developed within the IFPP by following the Due Process governing the development and revision of Professional Pronouncements. The Project Team has endeavoured to draft this document in line with the INTOSAI Framework for Professional Pronouncements (IFPP) by the due deadline.
3. Under the first Strategic Development Plan (SDP) for the IFPP, Project 2.12 was initially considered classified as a potential GUID.

The Working group on Value and Benefits of SAIs (WGBS) under the Knowledge Sharing Committee (KSC) was given the responsibility to present a project proposal. FIPP granted a conditional approval to the Project proposal of a GUID on jurisdictional activities of SAIs in July 2017.

4. As part of Stage 2 of the Due Process, the Exposure Draft for a GUID was developed. The results of the WG works shown that, in the absence of a pronouncement of a higher level within the IFPP, a GUID would be irrelevant. Furthermore, the outcomes turn out to be a set of twelve principles, essential to the practice of jurisdictional activities of SAIs and therefore more fitted to be classified as an INTOSAI-P. Presented with those conclusions, both the KSC and the FIPP agreed in 2018 on a revision of the Project proposal to classify the project as an INTOSAI-P.
5. The following measures were taken by the WG as part of the Due Process:
 - Extended consultation of the SAIs with jurisdictional functions;
 - Sharing the document with members of the Working Group for Value and Benefits of SAIs and the KSC Steering Committee;
 - Ensuring alignment with the other INTOSAI P and the few existing mention of jurisdictional activities within the ISSAIs;
 - Consultation of the experts of the Compliance Audit Subcommittee;
 - Presentation for information to the INTOSAI Governing Board;
 - Involvement of expertise of practitioners from various SAIs, as part of the Project Team members.
6. The proposed INTOSAI-P is intended to take effect from 1st January 2020.
7. The inputs of SAIs, INTOSAI bodies and external stakeholders on the Exposure Draft of INTOSAI P are welcome at this stage. Respondents are especially encouraged to consider the following questions:

Question 1: As member of a SAI with jurisdictional functions, does this pronouncement provide the appropriated framework for your activities and provide added value to the understanding of them?

- Are the principles relevant for your SAI with reference to your mandate and responsibility? If no, please explain.
- Are there any other principles you find to be relevant but not included in the INTOSAI-P? If so, please explain why it should be included.

Question 2: If relevant, as member of a SAI without jurisdictional functions, does this pronouncement provide you with a better understanding of jurisdictional SAIs and their missions?

Question 3: If relevant, as stakeholder, do you consider that those principles can increase the quality of the work of jurisdictional SAIs and therefore their benefits to the lives of citizens?

The Forum for INTOSAI Professional Pronouncements has approved the exposure draft on 7 March 2019 (cf. section 2.1 of the due process for the IFPP). The final pronouncement is expected to take effect from September 2019.

INTOSAI's members are encouraged to consider the effective date in their comments to the exposure draft