

Drafting conventions for guidance documents in the INTOSAI Framework of Professional Pronouncements

Introduction

1. The purpose of these drafting conventions is to ensure that all guidance documents (GUIDs) in the INTOSAI Framework of Professional Pronouncements (IFPP) maintain a high level of quality and are technically sound, at the same time as being easy to read, understand and apply. The drafting conventions are required to accomplish the objectives of the IFPP strategic development plan.
2. These drafting conventions have been developed by the Forum of INTOSAI Professional Pronouncements (FIPP).

Responsibility

3. The responsible project group has to ensure that the GUIDs fulfil the requirements of these drafting conventions and follow the due process as defined in the *Due process for the INTOSAI's Framework of Professional Pronouncements*.

Definition of a GUID

4. Guidance pronouncements (or GUIDs) are non-mandatory guidance that supports:
 - The supreme audit institution (SAI) to:
 - Enhance organisational performance in practice related to the organisational requirements and the implementation of International Standards of Supreme Audit Institutions (ISSAIs).
 - Implement mechanisms and programmes for competency development in line with the ISSAIs.
 - The auditor to:
 - Apply the ISSAIs in practice in the financial, performance or compliance audit processes.
 - Apply the ISSAIs in practice in other engagements.
 - Understand a specific subject matter and the application of the relevant ISSAIs. The GUIDs translate the fundamental auditing principles into more specific, detailed and operational guidelines.

Applicability

5. **These drafting conventions apply to all GUIDs in the IFPP:**
 - (a) SAI organisational guidance (1900-1999).
 - (b) Supplementary financial audit guidance GUID 2900-2999. These guidelines contain supplementary guidance on the conduct of a financial audit.

- (c) Supplementary performance audit guidance GUID 3900-3999. These guidelines contain supplementary guidance on the conduct of a performance audit.
- (d) Supplementary compliance audit guidance GUID 4900-4999. These guidelines contain supplementary guidance on the conduct of a compliance audit.
- (e) Supplementary competency guidance COMP 7500-7999.
- (f) Supplementary guidance on any future subject based on the ISSAI 100 GUID 6500-6999.
- (g) Subject matter specific guidance GUID 5000-5999. These guidelines provide supplementary guidance on specific subject matters or other important issues that may be relevant to SAIs.
- (h) Any other guidance.

Structure

6. The GUID shall begin with the following sections:

- (a) Introduction
Introductory material shall include short and clear information with reference to the objective and scope of the GUID.
- (b) Objective
This section shall include a description of how the GUID aims to assist either the auditor or the SAI in conducting an audit or to provide guidance on issues related to the organisational level. The GUID shall also specify which part of the audit process it is supporting, as defined in the ISSAI 100.
- (c) Definitions
For greater understanding, the GUID (where applicable or necessary) may contain a glossary to further explain applicable terms, or the GUID may refer to the existing definitions in the ISSAI 100.
- (d) Scope

Content

7. The GUID shall support the general requirements and application material that are defined by the IFPP.

- (a) The GUID shall refer to, and in all aspects be consistent with, the relevant ISSAIs and other relevant international professional pronouncements.
- (b) The GUID shall avoid any statements that contradict the prerequisites for the functioning of SAIs (ISSAI 10-99), fundamental audit principles (ISSAI 100-999) or audit standards (ISSAI 1000-4899).
- (c) The GUID must not extend the requirements of the auditor's and the SAI's responsibilities at institutional level as stated in the ISSAIs and professional pronouncements.
- (d) The GUID shall where relevant refer to the requirements in the ISSAIs to which they are supplementary.

8. The GUID shall assist the auditor in applying the fundamental auditing principles in ISSAI 100 by adding optional practical processes and procedures.

9. **The GUID shall be clear on how it should be used and for what purpose it has been developed:**

(a) The GUID shall in the section *Scope of this GUID* clearly identify:

- The type of audit (or combination thereof) or organisational issues to which it applies and refer to the relevant ISSAI/ISSAIs.
- Where relevant, which subject matter it addresses.

(b) The following sentence should be included at the end the section *Scope of this GUID*:

- For SAI organisational guidance GUID (1900-1999)

This guideline provides supplementary guidance in relation to requirements at the institutional SAI level (ISSAI xx-xx] and does not contain any further requirements for the SAI.

- For supplementary audit guidance GUID (1900-4999)

This guideline provides supplementary audit guidance in relation to [the financial/performance/compliance auditing standards (ISSAI xxx-xxx or ISSAI xxxx-xxxx) and does not contain any further requirements for the conducting of the audit.

- For subject matter specific guidance GUID (5000-5999)

This guideline provides further guidance on how (the subject matter) could be addressed by using financial/performance/compliance auditing and does not contain any further requirements for the conducting of the audit.

Understandability

10. The GUIDs shall use the same terminology as used in the IFPP. Additional terms or concepts may be introduced to deal with matters that are not addressed in the IFPP; and if so, must be clearly defined in the GUID.

11. The GUIDs shall use the term 'the auditor' and define what guidance is given to the auditor. Where it is relevant (e.g. where organisational issues are involved), reference may also be made to 'the SAI'.

12. The responsible working group/subcommittee ensures that the language used is of a high quality and that the GUID is written in a professional manner. Language should be simple and clear so as not to cause translation problems.

Formatting

13. **The overriding principles of being simple, clear and relevant shall be applied:**

- (a) **Simple writing** does not use unnecessarily complicated words, phrases, technical jargon and sentence structure.
- (b) **Clear writing** places the most important information first, is designed for ease of use, and uses correct spelling, grammar and punctuation.

- (c) **Relevant writing** writes from the reader's point of view, uses the proper tone and style, makes it easy for readers to find what they are looking for, and writes in a way that expresses equality and respect for all individuals.

14. All GUIDs shall follow the principles below:

- (a) The GUID cannot provide requirements and the words 'should', 'shall' or 'must', or any other term that denotes something mandatory, shall not be used.
- (b) The font type Arial shall be used.
- (c) The font size for body text shall be 11 and for headings 15.
- (d) The document shall have a contents page.
- (e) Formatting techniques shall be used to improve readability, such as numbering paragraphs, inserting headings and using bulleted lists.
- (f) All documents shall be language edited by an expert prior to finalisation.
- (g) Translations shall be undertaken by a qualified professional with the necessary knowledge and competencies.