



## Draft Due Process - Version 2.0

### The status and purpose of version 2.0

It is a key delivery for the PSC Steering Committee to present a revised due process to INCOSAI in 2016. At the meeting in Ottawa in May 2015 the committee decided on a first draft - version 1.1. This draft served to invite all relevant parties within INTOSAI to provide their views and comments. During 2015 this draft was presented for discussion at the meetings of the steering committees of the Capacity Building Committee (CBC) and the Knowledge Sharing Committee (KSC) as well as the INTOSAI Governing Board.

The draft was generally very well received. Based on the draft all three steering committees have concluded that the approving function at the three stages defined by the due process should be transferred to a common forum from 2016. This would be a forum of experts established to represent the broad views of INTOSAI's members on standard-setting issues. The implications of these decisions were discussed in more detail during a break-away session at the Governing Board's meeting in November 2015.

This paper provides an updated draft - version 2.0 – that includes improvements in response to the various reactions and suggestions received during 2015. Version 2.0 has been developed by the PSC Chair in consultation with the chairmanship of the CBC and the KSC as well as the next chair and vice-chair of the PSC who will serve from INCOSAI 2016. At this stage, the draft is being circulated for comments by:

1) **The members of the PSC Steering Committee:** It is the purpose of version 2.0 to ensure that all steering committee members are comfortable with any amendments made since version 1.1 (as approved at the meeting in Ottawa), before the draft is circulated in the wider INTOSAI community. The final version is to be approved by the PSC Steering Committee at its meeting in May 2016 and it will need to be translated into all five official INTOSAI languages shortly after the meeting. We therefore kindly ask all members to take this opportunity to provide any substantial comments they may have to the current draft.

2) **The common forum for the framework:** It is also the purpose of version 2.0 to invite comments and suggestions emerging in light of the discussions and initial results at the forum's meetings in December 2015 and February 2016. This exercise will serve to achieve a good alignment between the due process and the forum's terms of reference and help ensure that the revised due process allows for the future development of the framework. The goal chairs are considering whether it would be feasible and preferable to add a fourth process in addition to the three described in section 2.1, 2.2 and 2.3. This would be a less demanding process for documents with a lower status than 'professional standards'. The process could, for instance, apply to application materials, good practice guidance or other supplementary information that is included in the INTOSAI Framework of Professional Standards. There is also the possibility of publishing material on the issai website that is not part of the framework. Depending on how far the forum has come by the end of its second meeting, we would therefore appreciate, in particular, your input on this matter, i.e. suggestions as to the definition of the relevant categories of documents, the exemptions to be made from the normal process for developing pronouncements (cf. section 2.1) or any other suggestions or considerations you might have.

Until the INTOSAI Governing Board and INCOSAI has been finally approved the due process the common forum will remain a non-permanent working group and the key delivery will be to develop a proposal for improvement of INTOSAI's Framework of Professional Standards as defined by INCOSAI's decision in 2007.

Following any further adjustments in response to the reactions received an updated draft will be:

- Circulated for comments by all INTOSAI members as provided for the INTOSAI Handbook for committees.
- Circulated to members of the INTOSAI Finance and Administration Committee as a follow-up of the committee's discussion on the common forum in May 2015.

### **List of main changes in version 2.0 compared with version 1.1.**

1. The generic term 'pronouncement' is introduced and used in order to reflect that the framework also contains other types of documents than 'standards'.
2. It is foreseen that the framework may not remain as defined in 2007. Proposals developed by the common forum might lead to new categories of documents in addition to ISSAIs and INTOSAI GOVs.
3. In response to reactions received, we have aimed to clarify relations between the common forum and the PSC, CBC and KSC and their subcommittees regarding the due process. Please note, however, that any internal matters within the committees (e.g. between subcommittee and steering committee) are to be regulated elsewhere rather than in this document. Provisions on the forum itself are to be provided through its terms of reference.
4. The quality processes prescribed at stage 2 (exposure draft) are emphasised and elaborated on. It is clarified that the quality processes that will be applied are to be specified before the project is approved at stage 1 (project proposal). Involving users of the ISSAIs and SAI audit reports as well as relevant expertise is encouraged in the quality process.
5. Involvement of the chairs of the CBC and KSC is ensured throughout the document and especially emphasised in relation to the quality of exposure drafts at stage 2. This change reflects one among other comments provided by the CBC.
6. Explicit provisions on the effective date (as discussed in 2013 in connection with ISSAI 100).
7. In order to reflect common practice more truly, we have amended and clarified the process regarding information on [www.issai.org](http://www.issai.org) on how comments received during the exposure period have been dealt with in the final endorsement version.
8. A range of more editorial changes have been made to improve presentation and minimize the risk that further amendments will be needed in the coming years. Information that was previously provided elsewhere is now gathered under stage 4 (the final pronouncement) in section 2.1.

The following introduction - *About this proposal* – will accompany the version that will be circulated to all INTOSAI members.

**The deadline for comments by members of the PSC Steering Committee to version 2.0 as well as any inputs from the common forum is:**

**Wednesday 24. February 2016**

## About this proposal

It is the main objective of the INTOSAI Professional Standards Committee (PSC) under its mandate for 2013-2016 and goal 1 of INTOSAI's Strategic Plan to improve INTOSAI's standard-setting process.

The procedures through which INTOSAI issues the **International Standards of Supreme Audit Institutions (ISSAI)** and any related pronouncements are established by the document *Due process for INTOSAI Professional Standards*. At the XXII INCOSAI in Abu Dhabi in December 2016 the PSC will therefore present a proposal on a revised due process for endorsement.

The due process applies to all pronouncements that form part of INTOSAI's Framework of Professional Standards (IFPS) and the proposal will not affect other INTOSAI documents. It is the overall purpose of this proposal to achieve:

- ▶ **A clearer framework of professional standards**– to the benefit of INTOSAI's members. The revised process facilitates the continued development of the overall framework.
- ▶ **A 'single gateway' for documents into the framework** – to ensure clear and consistent standards. This is achieved through a common forum established by the PSC, CBC and KSC.
- ▶ **A better and more reliable process** – to guarantee quality and provide for a wide range of different projects to develop and improve on the ISSAIs, INTOSAI GOVs and any other pronouncements that may be defined by the IFPS in the future.

**The proposal will facilitate the continued engagement of all subcommittees and other working groups within INTOSAI that provide expertise and content to the framework.**

The strengthening of the standard-setting process has been an ongoing effort under goal 1 since 2004. The current text on the due process was developed and decided on in connection with the launch of the first comprehensive set of ISSAIs in 2010. The proposal for improvement reflects all the practical experience gained since then.

The proposal is the result of a thorough process of evaluation and consultation among all parties involved in INTOSAI's standard-setting work, which was launched at INCOSAI in Beijing in 2013. During 2014 and 2015 the various improvements needed and previous drafts have been discussed at meetings of the INTOSAI Governing Board, The Finance and Administration Committee and its Task Force on Strategic Planning, as well as the steering committees of the Capacity Building Committee (CBC) and the Knowledge Sharing Committee (KSC). On the PSC's website (<http://www.psc-intosai.org/6149.aspx>) you will find further information on this process including:

- Previous versions of this document and further explanation of the proposed changes
- The report *Evaluation and recommendations to improve INTOSAI's standard setting*
- The interim steps taken since 2014 to assemble the common forum referred to in the proposal

**The PSC Steering Committee invites all INTOSAI members or other interested parties to provide any comments and suggestions by e-mail to [psc@rigsrevisionen.dk](mailto:psc@rigsrevisionen.dk) before:**

**Tuesday 29. March 2016**

Based on all comments received, the final document will be decided on by the PSC Steering Committee at its meeting in May 2016, before it is translated into the five official INTOSAI languages and presented for endorsement by the INTOSAI Governing Board and INCOSAI.

INTOSAI

# *Due Process for INTOSAI Professional Standards*

*- Procedures for developing, revising and withdrawing International Standards of Supreme Audit Institutions (ISSAIs), INTOSAI Guidance for Good Governance (INTOSAI GOVs) and related pronouncements*

**DRAFT**

**Version 2.0 – after presentation at the CBC and KSC Steering Committees and the Governing Board in 2015**

**Final approval is planned for 2016**

## Introduction

This due process defines the procedures through which INTOSAI issues pronouncements that are included in INTOSAI's Framework of Professional Standards (IFPS). The due process is to be followed when developing, revising and withdrawing any pronouncements that form part of the IFPS. This includes the ISSAIs (International Standards of Supreme Audit Institutions) and INTOSAI GOVs (INTOSAI Guidance for Good Governance), as defined by the document "*the International Standards of Supreme Audit Institutions – INTOSAI's framework of Professional Standards*", which was endorsed by INCOSAI in 2007. The due process does not apply to any other INTOSAI documents. This due process replaces the previous version from 2010. It will take effect upon the approval of the XXII INCOSAI in Abu Dhabi in 2016.

The purpose of the due process is to maintain the integrity and rigour of the ISSAIs and INTOSAI GOVs and all other pronouncements in the IFPS. In this way, the due process

- further supports the continued professionalization of the work within INTOSAI on ISSAIs and related pronouncements. The due process ensures that all pronouncements are subjected to a suitable and adequate consultative process and level of scrutiny leading to their approval.
- clarifies the different roles, duties and responsibilities in INTOSAI's standard-setting process.
- ensures transparency in the work performed on all pronouncements in the IFPS; transparency is achieved via [www.issai.org](http://www.issai.org) where all pronouncements are officially communicated. Exposure draft pronouncements are also displayed on [www.issai.org](http://www.issai.org) together with consideration of comments received. Transparency is also achieved by making working procedures and meeting material available to the public.
- ensures accountability; when developing pronouncements, the bodies involved are accountable to INTOSAI and its members. The chairs responsible for the goals of the INTOSAI strategic plan are committed to ensuring that work is progressing as planned. Prior to final endorsement of the ISSAIs and other pronouncements, they are subject to a review process and approval by a common forum that is responsible for all pronouncements in the IFPS.

## 1. The due process

The following identifies the various steps in developing, revising and withdrawing pronouncements that form part of the IFPS. Each chapter describes the overall requirements and then highlights the approval processes. Initially, the basic roles and responsibilities in the due process are established.

The due process provides for:

- A process for developing pronouncements. This applies to any changes of substance and is described in section 2.1.
- A supplementary process for revising pronouncements. This applies to minor editorial and conforming changes and is described in section 2.2
- A supplementary process for withdrawing pronouncements. This is described in section 2.3

All bodies and committees referred to in this document perform their roles and responsibilities in the due process in accordance with INTOSAI's Statutes and their individual terms of reference.

## 1.1. Basic definitions and roles and responsibilities in the due process

In this document the Professional Standards Committee (PSC) refers to the committee established by INTOSAI to be responsible for achieving the objectives defined under goal 1 (Professional Standards) of INTOSAI's Strategic Plan. The PSC has an overall responsibility for ensuring the effective operation of INTOSAI's standard-setting activities in line with this due process. Any questions and issues in relation to the application of this due process are to be resolved by the PSC in consultation with the INTOSAI Governing Board. The PSC may also decide on further procedures on practical matters in relation to the publication of draft documents and final pronouncements in the IFPS.

In this document the Capacity Building Committee (CBC) refers to the committee established by INTOSAI to be responsible for achieving the objectives defined under goal 2 (Capacity Building) of INTOSAI's Strategic Plan. The Knowledge Sharing Committee (KSC) refers to the committee established by INTOSAI to be responsible for achieving the objectives defined under goal 3 (Knowledge Sharing) of INTOSAI's Strategic Plan.

The PSC, CBC and KSC contribute with professional expertise and content for the IFPS to the extent this is a relevant means to achieve their objectives and priorities under goal 1, 2 and 3 of INTOSAI's Strategic Plan. References to the PSC, CBC or KSC concern the full committee structure including any steering committees and subcommittees established by the respective committees and means that each committee may decide in accordance with their terms of reference and internal procedures. Reference to the chairs of the PSC, CBC and KSC concern the individual INTOSAI members appointed by the Governing Board to be responsible for goal 1, 2 and 3 and may also include any vice-chairs appointed by the Governing Board.

The term 'common forum' refers to the single INTOSAI body that is designated for the purpose of assessing and approving pronouncements for the IFPS as specified by this due process. The common forum is established jointly by the PSC, CBC and KSC. The common forum follows the development of draft pronouncements, ensures their technical quality and consistency as appropriate, and approves their inclusion in the IFPS before they are presented to the INTOSAI Governing Board by the respective committee. The chairs of the PSC, CBC and KSC ensure the effective governance and operation of the common forum in line with forum's terms of reference and establish the appropriate mechanisms in that regard. The PSC's terms of reference may define further mechanisms to enable the PSC to follow and develop the functioning of the common forum and ensure the forum contributes to reliable and effective standard-setting in line with goal 1 of INTOSAI's Strategic Plan.

The term 'classification principles' refers to the principles established in 2007 by the document "*the International Standards of Supreme Audit Institutions – INTOSAI's Framework of Professional Standards*". The classification principles define the IFPS and the different categories of pronouncements it may contain. If the common forum finds a need to amend the classification principles, it develops a proposal to this effect. The common forum may also propose any general plan or strategy for development of the IFPS and the pronouncements contained therein, which the forum deems relevant to enhance clarity and consistency. The PSC decides in conjunction with the chairs of the CBC and KSC on any such proposals from the common forum. The PSC and the chairs of the CBC and KSC consult with all parties that may be affected by the proposal, before it is presented to the INTOSAI Governing Board for final endorsement.

Reference made to the term 'subcommittee' may cover any INTOSAI working group, task force or project group that carries out work in accordance with this due process. Subcommittees under the PSC, CBC or KSC are subject to the strategic directions of the PSC, CBC or KSC respectively with regard to any work they carry out in accordance with this due process.

If a subcommittee wishes to develop pronouncements for the IFPS, an interval of document numbers in the IFPS may be dedicated to the subcommittee by the common forum in compliance with the classification principles. Once a subcommittee has developed pronouncements that form part of the IFPS, it is required to maintain them by carrying out regular reviews and take initiative to initiate the process for developing, revising or withdrawing pronouncements as needed within the designated range of document numbers. Subcommittees may, at any stage, seek guidance from the common forum in preparation of the approvals defined in section 2.1, 2.2 and 2.3

The chairs of the PSC, CBC and KSC keep a consolidated record of all planned and ongoing projects to develop, maintain, revise or withdraw pronouncements in the IFPS. The chairs ascertain that the subcommittees perform their designated tasks in line with the due process and in compliance with any further directions established through the individual project proposals and the common forum's decisions on approval at the three stages defined in section 2.1, 2.2 and 2.3. At all three stages, the chair of the PSC, CBC or KSC (as relevant) refer the drafts produced by the subcommittee to the common forum for approval together with any remarks the chair may wish to provide. The chairs of the PSC, CBC and KSC also oversee that all pronouncements are publicly exposed for comments and refer the final pronouncements to the INTOSAI Governing Board with the assurance that the due process has been followed in all aspects.

The INTOSAI Governing Board oversees that the due process is followed for all pronouncements in the IFPS. The Committees report on an annual basis to the INTOSAI Governing Board providing an overview of new, revised and/or withdrawn pronouncements. The oversight function of the INTOSAI Governing Board means that matters of principles in relation to the application of the due process that are not solved by the PSC should be referred to the Governing Board for discussion and, ultimately, decision. The Governing Board can also decide to remit a matter back to the relevant committee, in particular in those cases where the due process may not have been properly followed. Any change to the due process will be decided on by the Governing Board in consultation with the PSC and the chairs of the CBC and the KSC.

The INCOSAI endorses all pronouncements in the IFPS.

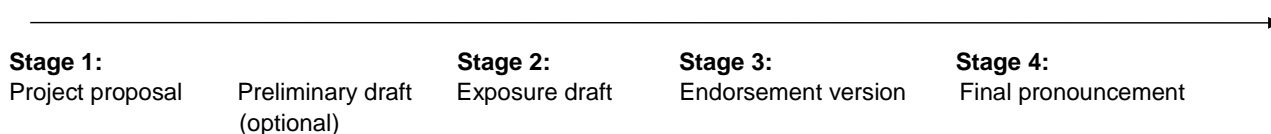
## 2. The stages of due process

Pronouncements may be developed, revised (editorial changes) or withdrawn. The stages of due process for each of these is described below.

### 2.1. The process for developing pronouncements

There are four main stages in developing and issuing a pronouncement: The project proposal, the exposure draft, the endorsement version and the final endorsement. These stages are illustrated by figure 1.

**Figure 1: The stages in developing pronouncements for the IFPS**



#### Stage 1: The project proposal

Any project proposal should be based on a thorough initial assessment. The initiative to carry out an initial assessment and develop a project proposal may be taken by the responsible subcommittee of the PSC, CBC or KSC. In this case, the initiative will be subject to any general procedures for internal decision-making and prioritisation of resources established by the PSC, KSC or CBC. When the draft project proposal has been developed it is referred by the PSC, CBC or KSC chair to the common forum for approval. The initiative to carry out an initial assessment and develop a project proposal may also be taken by the common forum. This may be relevant if no responsible subcommittee exists or in order to address issues concerning more than one responsible subcommittee.

The purpose of the initial assessment is to assess the need for the project and define its purpose and organisation; determine the categories of auditing or other engagements that will be covered by the resulting pronouncements; to consider the differences among SAIs that must be accommodated; and to ensure consistency with existing ISSAIs and other pronouncements in the IFPS. In the initial assessment, it is determined to what extent 1) it will be possible and desirable to build on guidance from other internationally recognized, regional or national standard setters and if so, 2) to what extent supplementary guidance is needed in order to meet the needs and concerns of the INTOSAI community.

The project proposal may refer the responsibility for the project to an existing subcommittee or establish a special project group to carry the project through. In either case, the common forum assigns one of its members as liaison to the project, in order to ensure ongoing mutual consultations between the common forum and the subcommittee throughout the lifetime of the project.

If the project proposal refers the project to an existing subcommittee in the PSC, CBC or KSC, the common forum consults with the relevant chair of the PSC, CBC or KSC on the organisation of the project before the proposal is approved. In these cases the PSC, CBC or KSC ascertain that relevant needs are addressed by



the project, assesses the alignment with objectives under goal 1, 2 or 3 and take responsibility for the allocation of resources and timeliness of the project. In case a special project group is established for the purpose of the project, the PSC may decide to provide directions on the organisation and composition of the project group in order to ensure appropriate involvement of all relevant parties in the work. The PSC decides in conjunction with the chairs of the CBC and KSC on any such directions to the common forum prior to the approval of the project proposal.

The project proposal defines the quality process that should be applied in the drafting process and the parties that should be engaged and consulted with at stage 2.

The project proposal should specify the timeline and include suggestions for appropriate document numbers like, for instance, ISSAI numbers, and working titles for any envisaged new pronouncements. The classification of documents and the document number is decided on by the common forum on the basis of the classification principles. The project proposal also specifies how existing pronouncements in the IFPS may be affected. The project proposal may provide any further directions on the organisation and outcome of the project.

#### **Approval of project proposal**

The common forum approves:

- that the project addresses the issues identified in the initial assessment and should be launched; that the project proposal provides directions sufficient to define the scope of applicability of the proposed pronouncement and avoids overlaps and inconsistencies in the IFPS:
- the organisation and timeline of the project, and
- the working title and proposed numbering according to the classification principles.

#### **Stage 2: The exposure draft**

Draft pronouncements are developed in accordance with the approved project proposal. The subcommittee applies appropriate quality processes as required by the approved project proposal and seek guidance from the PSC, CBC and KSC as needed in order to ensure alignment with INTOSAI's strategic goals and priorities. Depending on the scope and purpose of the project, the quality processes may include:

- Consultations with users of the ISSAIs and the resulting SAI audit reports. This may be achieved through an established advisory group or in other ways.
- Comparison with ISSAI 100 Fundamental Principles of Public Sector Auditing or other key INTOSAI pronouncements in order to ensure alignment with the basic concepts and principles.
- Involvement of expertise in the different types of audits and engagements that is relevant for the draft. This may be achieved through INTOSAI, consultancy by external experts or other means.
- Involvement of technical expertise on specific subject matters. This may be achieved through existing specialised working groups in INTOSAI, consultancy by external experts or other means.
- Engagement of SAIs and auditors from different national settings. This may serve to ensure universal applicability and be achieved through engagement of INTOSAI's regional working groups or in other ways.
- Specific measures to ensure guidance and directions from the relevant bodies of the PSC, CBC or KSC.

The subcommittee may decide to publish preliminary drafts on [www.issai.org](http://www.issai.org) for information or in order to encourage input to the work. The finalized exposure drafts are approved by the common forum before they are exposed for public comment on [www.issai.org](http://www.issai.org).

The exposure draft or accompanying material should specify the planned effective date of the new pronouncement. If the new pronouncement replaces existing pronouncements or leads to conforming amendments in existing pronouncements, this should be specified by the exposure draft or accompanying material.

The common forum ensures that all exposure drafts are classified in accordance with the classification principles.

#### **Approval of exposure drafts**

The common forum approves:

- that the exposure draft fulfils the purpose of the project in line with the directions of the approved project proposal and is of high quality;
- that any overlaps and inconsistencies in the IFPS in relation to the proposed text have been appropriately addressed, and
- that the exposure draft can be submitted for public exposure.

Exposure drafts are posted on [www.issai.org](http://www.issai.org). On the basis of the membership list provided by the INTOSAI General Secretariat, the subcommittee notifies all INTOSAI members and other relevant stakeholders of the exposure periods. This notification may be supplemented by an announcement in the INTOSAI Journal. INTOSAI also encourages and welcomes comments from other interested stakeholders, including national governments, multilateral organisations and other professional bodies and organisations. The comment period is normally 90 days. Comments are accepted in the five official INTOSAI languages.

#### **Stage 3: The endorsement version**

Comments are collected by the subcommittee and posted on [www.issai.org](http://www.issai.org) 30 days after the exposure period has expired, at the latest. The comments remain posted until the Governing Board has referred the endorsement version to the INCOSAI for final endorsement. Comments on exposure drafts are analysed by the subcommittee to determine the effect on the draft before finalizing the endorsement version of the pronouncement for the IFPS. The considerations of the subcommittee regarding comments received are forwarded to the common forum in a form that is suitable for display on [www.issai.org](http://www.issai.org). The subcommittee considers whether there have been substantial changes to the exposure draft that may warrant re-exposure or developments that could give reason to change the effective date.

### **Approval of endorsement version**

The common forum approves:

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

The approved endorsement version is displayed at [www.issai.org](http://www.issai.org) together with communications on the effective date and the considerations of the subcommittee regarding the comments received through the exposure period as well as the conclusions drawn by the common forum as basis for the approval.

The subcommittee is responsible for translation of the approved endorsement version into the five official INTOSAI languages.

### **Stage 4: The final pronouncement**

The endorsement versions are presented to the Governing Board, by the responsible committee. The chair of the subcommittee may supplement the report with an oral presentation to the Governing Board. The chairs of the PSC, CBC and KSC assure the Governing Board, on a project-by-project basis, that due process has been followed in all aspects. Upon this assurance, the Governing Board refers the endorsement version to the INCOSAI for final endorsement.

From the effective date, the new pronouncement becomes part of the IFPS and can be referred to as an ISSAI or INTOSAI GOV or other official INTOSAI pronouncement as defined by the IFPS and included therein. At the same time, the new pronouncement is posted on [www.issai.org](http://www.issai.org) and replace any existing pronouncements as specified in the exposure draft. No pronouncement can take effect before the Governing Board has considered the endorsement version and decided to refer it to INCOSAI for endorsement.

The INCOSAI endorses the final pronouncements in the IFPS.

The subcommittees work out executive summaries for the purpose of the INTOSAI website. The executive summaries should be submitted to the INTOSAI General Secretariat in as many of the official INTOSAI languages as possible.

After endorsement by INCOSAI, the subcommittee has responsibility for maintenance. Responsibility for maintaining pronouncements in a given interval of document numbers means that the subcommittee monitors new developments that may lead to a need for development of new pronouncements or changes in existing pronouncements. At fixed intervals, the subcommittee reviews the pronouncements for which it has the maintenance responsibility. The responsible subcommittee decides on an appropriate frequency at which the maintenance review is carried out. The maintenance frequency is communicated on [www.issai.org](http://www.issai.org).

Based on a maintenance review or other developments, the responsible subcommittee decides whether to initiate

- the process for developing pronouncements as described in section 2.1
- the process for revising pronouncements (editorial changes) as described in section 2.2, or
- the process for withdrawing pronouncements as described in section 2.3

If the subcommittee that developed the guidance originally no longer exists or wishes to be relieved of the maintenance responsibility, the chairs of the PSC, CBC and KSC are responsible for ensuring maintenance of the pronouncements. This may be achieved through general means organised by the common forum in order to identify needs and gaps in the IFPS.

## **2.2 The process for revising pronouncements (editorial changes)**

Implementation of minor editorial and conforming changes can be carried through as described in this section if they do not entail substantial changes that require the consent of the members of INTOSAI.

Minor editorial and conforming changes include:

- Conforming changes in pronouncements at lower levels of the IFPS when a pronouncement at a higher level has been amended.
- Changes in pronouncements that include the full text of a standard developed by another internationally recognized regional or national standard-setting body when this standard has been changed.
- Cross references made to other pronouncements in the IFPS when these have been amended or withdrawn
- Other minor changes to ensure consistency in the terms used in all language versions.

Any revisions of substance beyond such minor editorial and conforming changes require adherence to the due process for developing pronouncements, as described in section 2.1 of this document.

Minor editorial and conforming changes can be proposed by the subcommittee that is responsible for maintenance of the document. Minor editorial changes can also be carried through at the request of the common forum or as part of a wider project in accordance with an approved project proposal as described in section 2.1 or withdrawals as described in section 2.3.

The relevant subcommittee develops a version of the revised pronouncement that highlights the proposed changes and the final document for approval by the common forum.

### **Approval of revised pronouncements**

The common forum approves:

- that the due process for revising pronouncements can be used, i.e. the changes proposed are considered to be minor or conforming, and that public exposure is not required;
- that the revised pronouncement can be published on [www.issai.org](http://www.issai.org) and replace the previously endorsed version.

When the revised pronouncement is available in all five official languages, it will replace the existing pronouncement in the IFPS on [www.issai.org](http://www.issai.org). The information on the original effective date is supplemented by an indication that subsequent editorial revisions have been made.

The chairs of the PSC, CBC and KSC assure that only minor editorial and conforming changes are made through this procedure. Each year, the chairs of the PSC, CBC and KSC inform the Governing Board of any revised versions of pronouncements that have been issued in the course of the year.

## **2.3 The process for withdrawing pronouncements in the IFPS**

Pronouncements that have been replaced, in accordance with this due process (cf. section 2.1), by an endorsement version with the same document number are considered withdrawn without further decision. The replacement takes effect from the effective date specified by the endorsement version.

If a pronouncement incorporates the full text of a standard developed by another standard-setting body, it is withdrawn immediately when the original standard-setting body decides to withdraw the relevant standard.

In all other cases, the following three-stage process should be followed.

### **Stage 1: Proposal on withdrawal**

The proposal to withdraw a pronouncement in the IFPS may be part of a project proposal as defined in section 2.1. or it may be a separate proposal that only concerns the withdrawal of pronouncements. The subcommittee works out a proposal explaining the reasons for the proposed withdrawal and submits the proposal to the common forum for approval. The proposal specifies when the withdrawal is to take effect.

#### **Approval of withdrawal proposal**

The common forum approves:

- that the proposal to withdraw a pronouncement from the IFPS can be submitted for public exposure.

### **Stage 2: Withdrawing the pronouncement**

Withdrawal proposals are exposed for public comment following the same procedure as described in the process for developing pronouncements in section 2.2

The subcommittee presents the comments obtained during the exposure period with its analysis to the common forum for consideration.

#### **Approval of withdrawal of pronouncements**

The common forum approves:

- that the pronouncement can be withdrawn from the IFPS at [www.issai.org](http://www.issai.org);
- that the decision to withdraw the pronouncement can be presented to the INTOSAI Governing Board.

### **Stage 3: Final Endorsement**

The chairs of the PSC, CBC and KSC inform the Governing Board of withdrawals. The chair of the subcommittee may further provide an oral presentation to facilitate the considerations of the Governing Board.

The chairs of the PSC, CBC and KSC assure the Governing Board that the due process has been followed in all aspects.

Upon this assurance, the Governing Board confirms the decision to withdraw the pronouncement. The Governing Board may decide whether to refer the proposed withdrawal to the INCOSAI for final endorsement.