

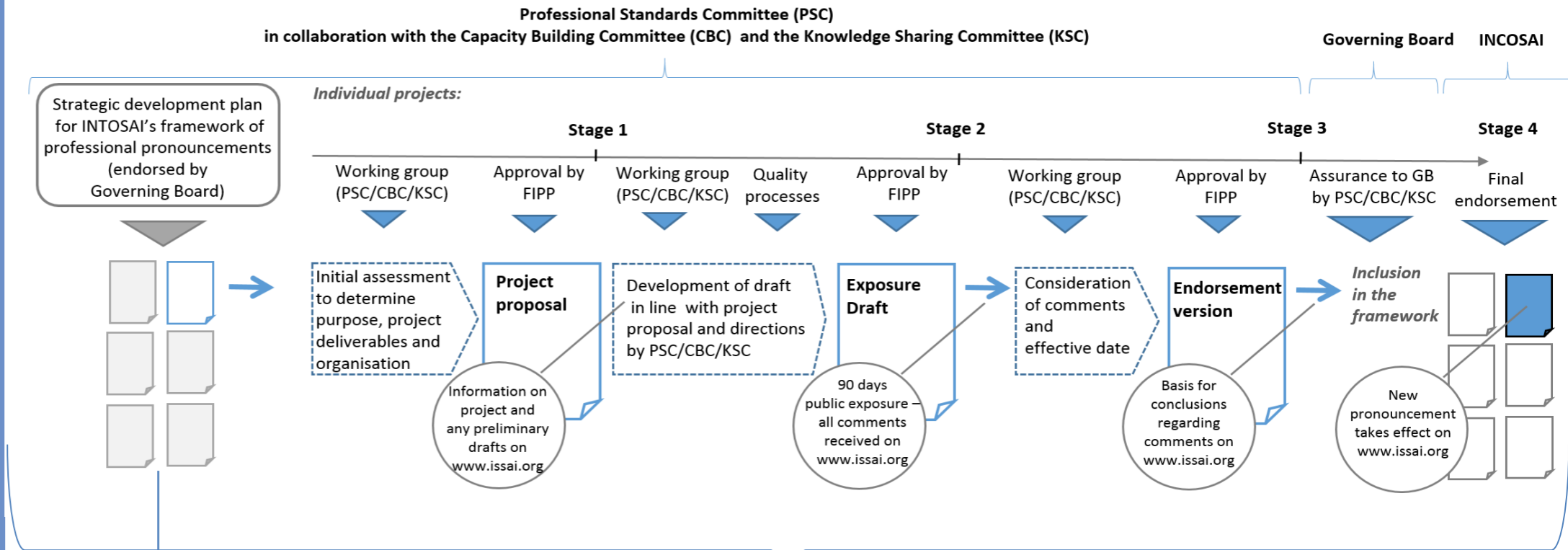


Due Process for INTOSAI's framework of professional pronouncements

Procedures for developing, revising and withdrawing the International Standards of Supreme Audit Institutions (ISSAIs) and other pronouncements

PSC-SC - Agenda item 6

“Due Process” for INTOSAI’s framework of professional pronouncements



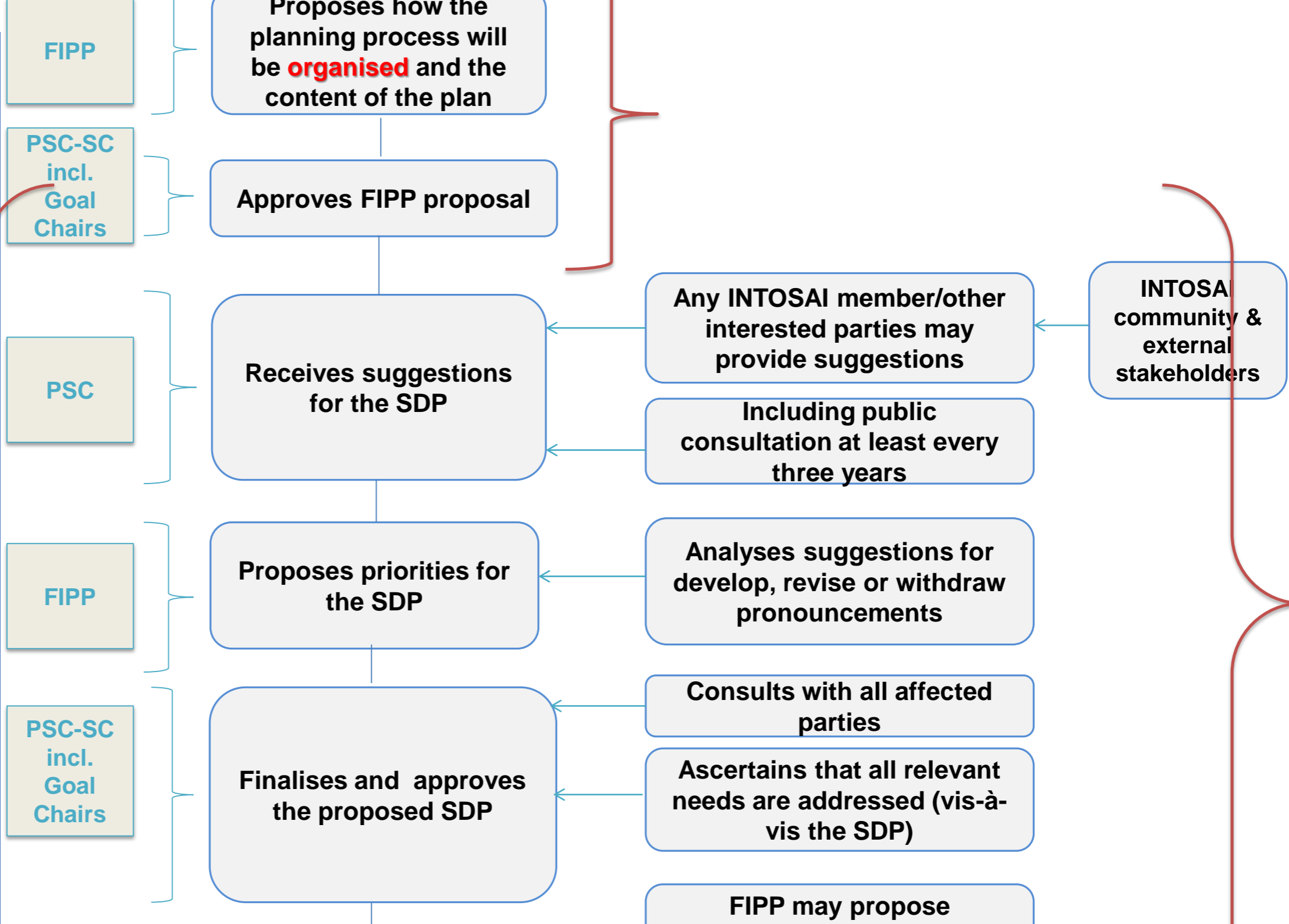
In reality there is also a “**Stage 0**”

The process contains in total four main stages

“Due Process”
for INTOSAI’s
framework of
professional
pronouncements

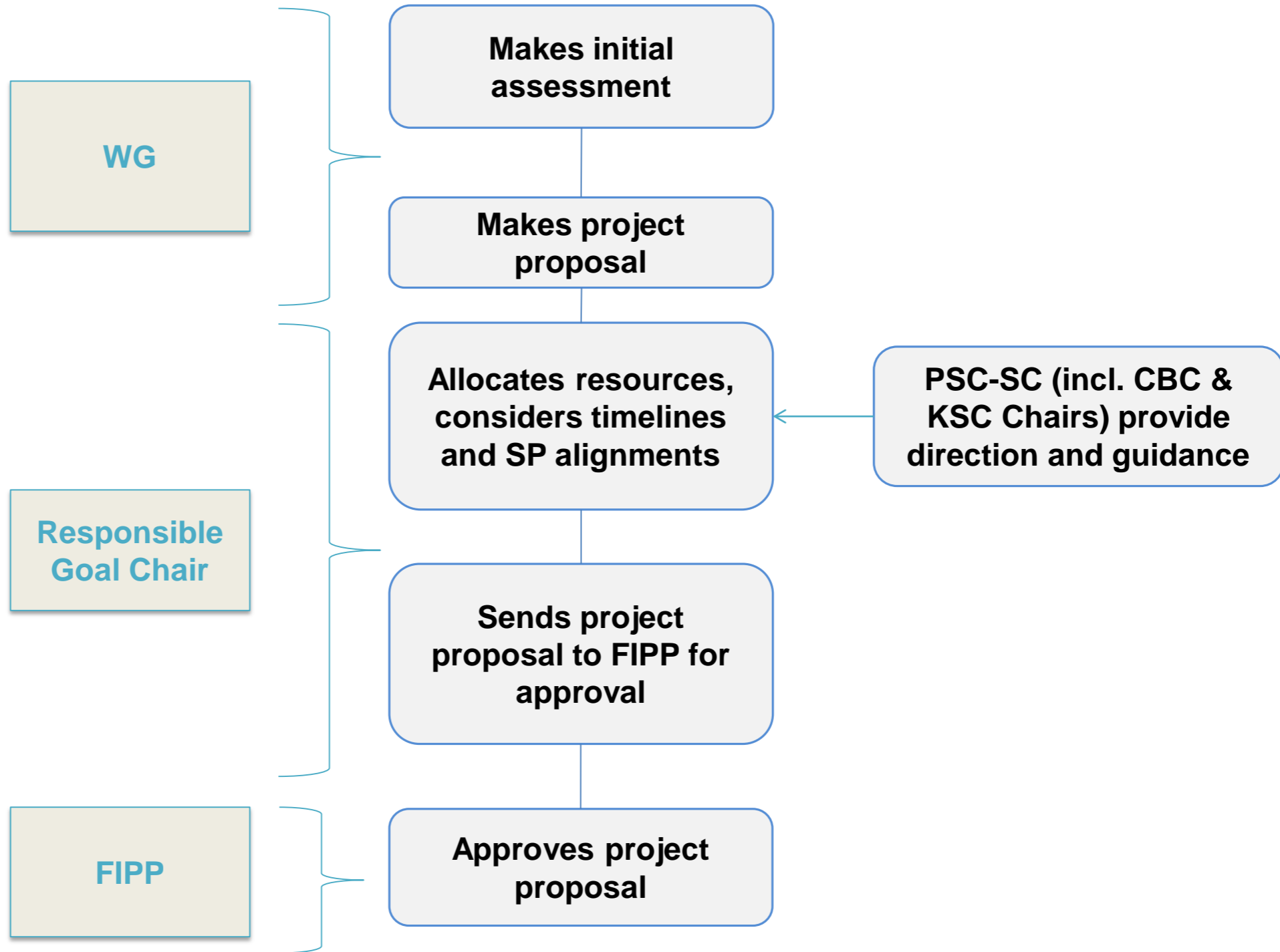
STAGE 0

**The
Strategic
Development
Plan (SDP)**



**“Due Process”
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STAGE 1

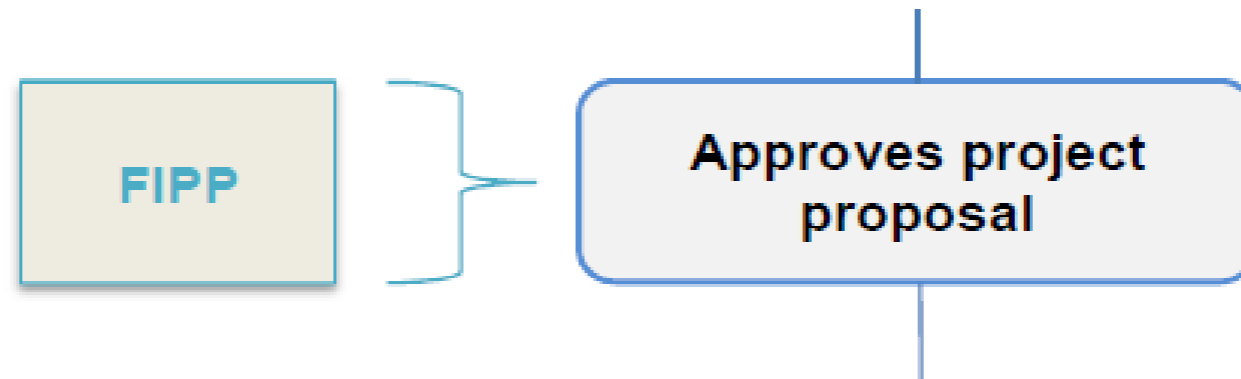


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FIPP approval

FIPP approves in **Stage 1**:

- Issues identified in the initial assessment
- The scope of applicability
- The absence of overlaps and inconsistencies
- The organisation and timelines
- The working title and proposed numbering



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STAGE 2

WG

FIPP

WG

Applies quality
process to
developing draft

Sends the draft
pronouncement to
FIPP

Approves exposure
draft

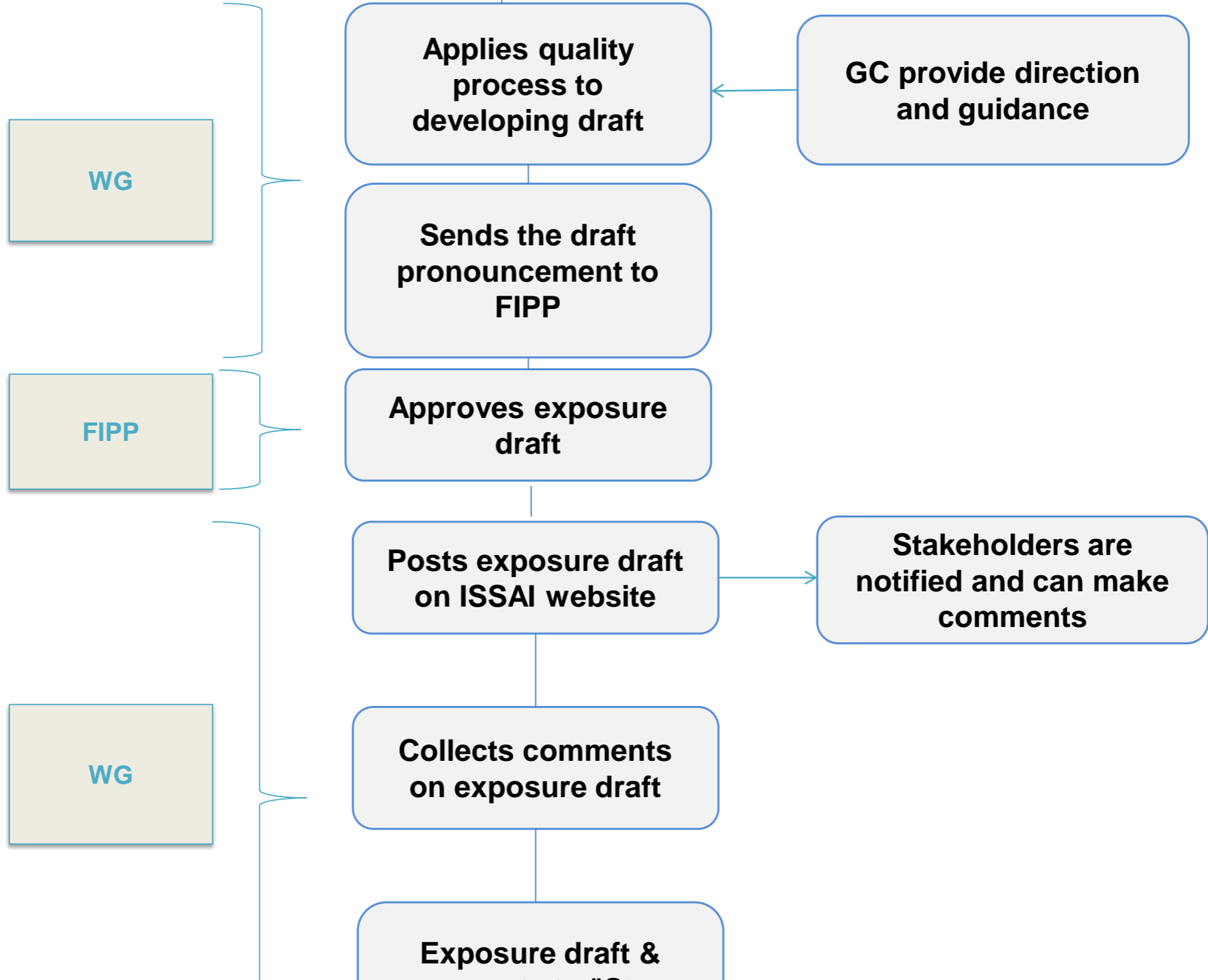
Posts exposure draft
on ISSAI website

Collects comments
on exposure draft

Exposure draft &

GC provide direction
and guidance

Stakeholders are
notified and can make
comments



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FIPP approval

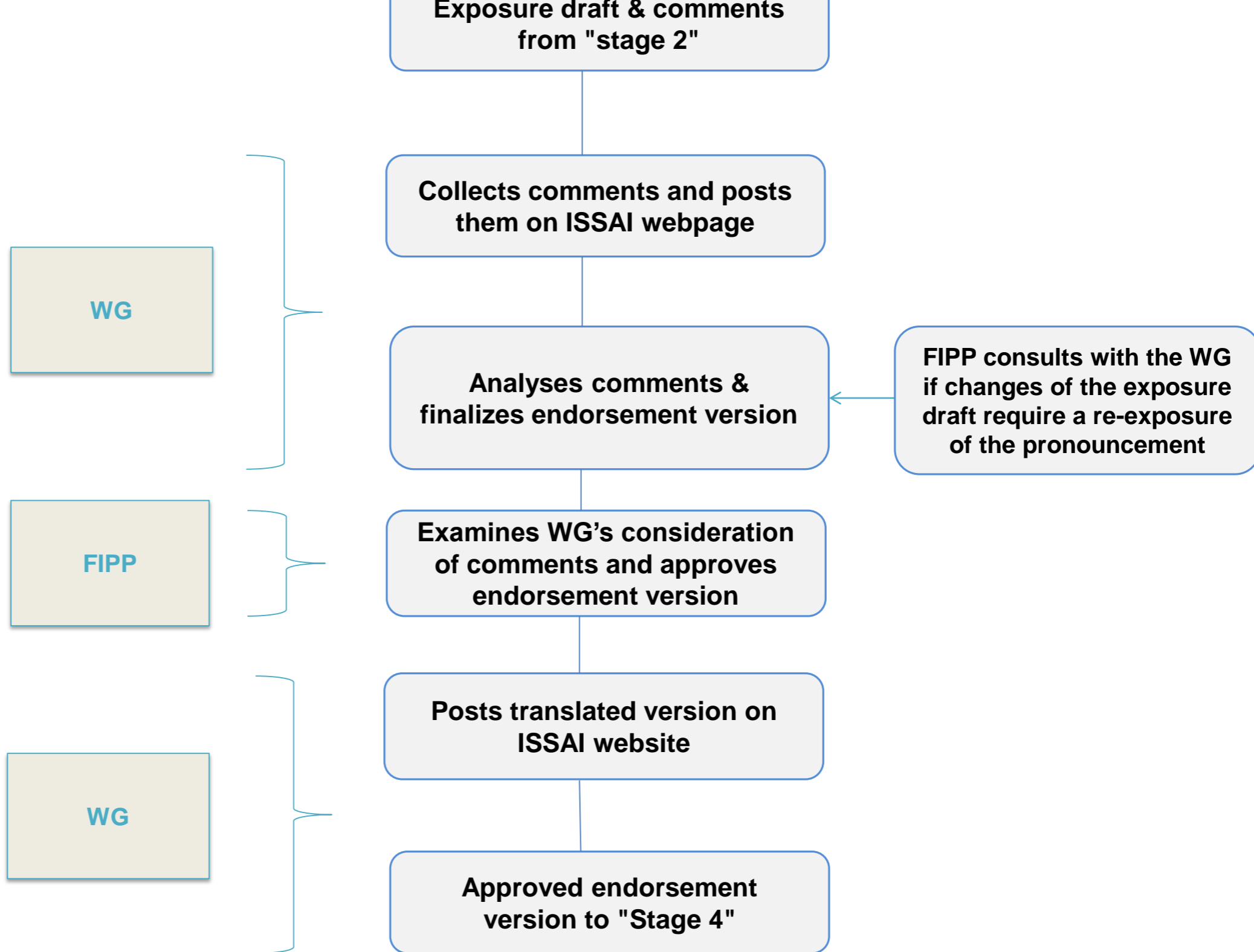
FIPP approves in **Stage 2**:

- The exposure draft fulfils the purposes of the project
- And is in line with the approved project proposal
- Rigorous and relevant quality processes were performed
- Overlaps and inconsistencies have been addressed
- The submission for public exposure



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STAGE 3

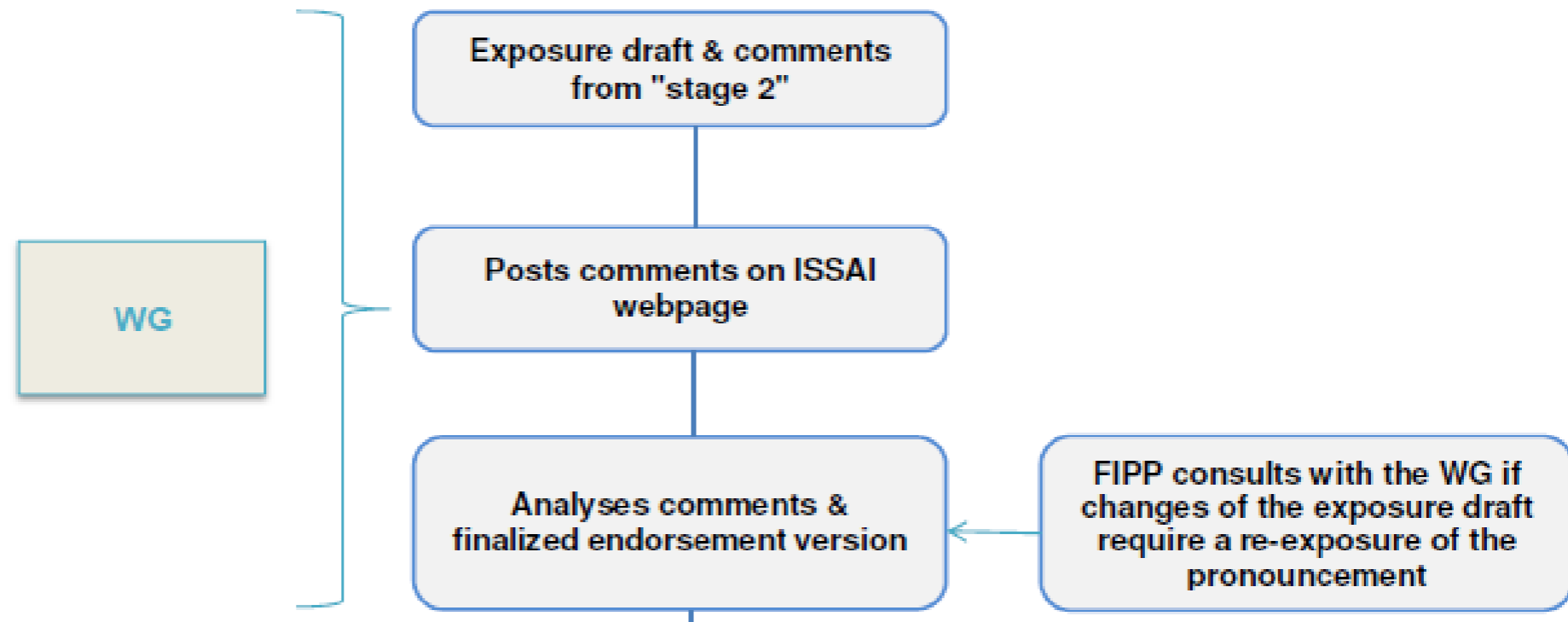


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FIPP consultation

At Stage 3 FIPP will:

- In close relation with the WG, see if the changes of the exposure draft require a re-exposure of the pronouncement

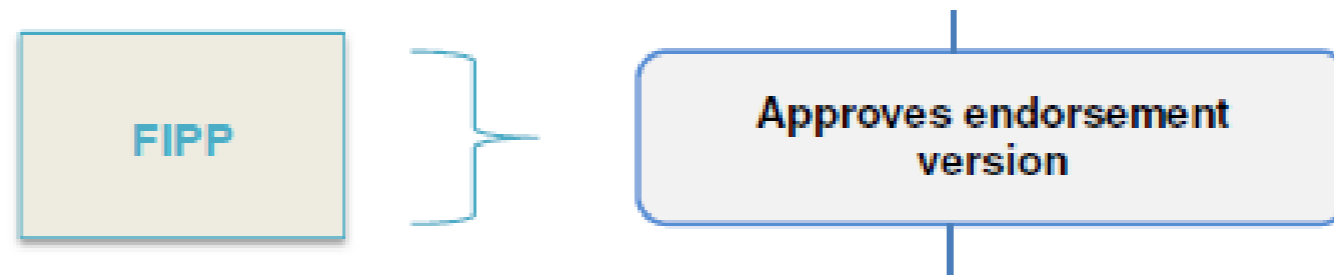


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FIPP approval

FIPP approves in **Stage 3**:

- The comments received have been properly taken into account
- The comments are properly reflected in the endorsement version
- The forwarding of the document to the INTOSAI GB



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STAGE 4

