

OFFICIAL RULES

(April 23rd, 2026)

ARTICLE 1 – THE COMPETITION

1.1. The 2026 International Competition on the IFPP is a global initiative of the INTOSAI Professional Standards Committee (PSC).

1.2. The competition consists of two assessment stages (exams) focused on the theoretical content and practical applicability of the INTOSAI Framework of Professional Pronouncements (IFPP).

ARTICLE 2 – GOVERNANCE

2.1. The competition is governed by three distinct bodies:

- **Coordination Group:** Led by the Federal Court of Accounts of Brazil (TCU) in its capacity as PSC Vice-Chair. It is responsible for the organization, administrative coordination, and implementation of the competition.
- **Technical Group:** Composed of subject matter experts responsible for validating the questions and their respective answers to ensure technical accuracy and rigor.
- **Decision Board:** The steering body of last resort for strategic matters and final deliberations. It is composed of the PSC Secretariat (ECA and Brazil).

ARTICLE 3 – ELIGIBILITY

3.1. Participation is open to all professionals with direct employment, official, or statutory bond with Supreme Audit Institutions (SAIs) that are Full, or Affiliate Members of INTOSAI, as well as staff of the European Court of Auditors (ECA).

3.2. External consultants, independent contractors, and outsourced service providers are not eligible to participate.

3.3. Professionals directly involved in the maintenance of the IFPP or the day-to-day work of INTOSAI's Goal Committees, General Secretariat, IDI, PSC Subcommittees, FIPP, and SDP project groups, as well as members of the Coordination Group, Technical Group, and Decision Board, may participate; however, they shall be ineligible for prizes and the official ranking.

3.4. Participation status relating to Clause 3.3 shall be self-declared during registration. The Coordination Group, in consultation with the Decision Board, reserves the authority to reclassify any participant as "directly involved" in INTOSAI activities should the self-declaration be deemed inaccurate or inconsistent.

ARTICLE 4 – REGISTRATION

4.1. Registration shall take place between May and July 2026, on dates to be specified on the official competition website.

4.2. Participants are required to use their institutional e-mail address whenever possible. The Coordination Group reserves the right to contact the respective SAI to verify the participant's official bond.

4.3. Registration Limits and Selection Criteria: Phase 1 is limited to 700 registered participants. If the number of applicants exceeds the 700-participant limit, the Coordination Group will finalize the list of participants based on the chronological order of registration, subject to the following hierarchical filters designed to ensure global diversity and institutional equity:

1. Institutional Cap: Initially, each SAI is limited to a maximum of 40 participants. Registrations from the same SAI beyond this number will be placed on a waitlist.
2. Regional Guaranteed Quotas: Each of the seven INTOSAI Regional Organizations (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, and PASAI) is guaranteed up to 70 spots, assigned in chronological order of registration from within that region.
3. General Pool: Any remaining spots within the 700-participant limit, after fulfilling the regional quotas and respecting the institutional cap, will be assigned to applicants from the general pool in chronological order of registration.
4. Residual Capacity: Should the 700-participant limit not be reached after applying the criteria above, the remaining vacancies will be filled by candidates from the waitlist in chronological order, regardless of the participant-per-SAI limit, until the total capacity of 700 is achieved.

4.4. Participants registered under the conditions set forth in Clause 3.3 shall be excluded from the 700-participant limit calculation established in Clause 4.3. Their registration is handled independently and will not reduce the number of spots available to other participants.

4.5. The final list of registered participants will be concluded, and confirmation e-mails will be dispatched to all successful applicants within seven (7) days following the end of the registration period. Should a participant not receive this confirmation e-mail within the specified timeframe, it is their responsibility to contact the Coordination Group to verify their status.

ARTICLE 5 – PHASES AND CLASSIFICATION

5.1. **Phase 1 (Initial Phase):** An online multiple-choice exam aimed at identifying top performers globally, while ensuring representativeness across the INTOSAI Regional Organizations.

- **Classification:** A maximum of 50 participants shall advance to Phase 2.
- **Regional Quotas:** The top 4 participants from each Regional Organization (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, and PASAI) will automatically qualify, provided they achieve a minimum score of 70%.
- **Global Wildcards:** The remaining spots (22 or more) will be filled by the highest-scoring participants globally, regardless of region, who were not already qualified through the regional quotas. A minimum score of 70% remains mandatory.
- **Regional Assignment:** Participants shall be assigned by the Coordination Group to the Regional Organization corresponding to their SAI. In cases where a SAI is affiliated with two Regional Organizations, the Coordination Group will assign the participant to the SAI's Home Group. In cases where a SAI is not affiliated with any Regional Organization, the participant will be asked to select a region.

5.2. Phase 2 (Global Final): Finalists will compete in a global online exam to determine the final ranking. A minimum score of 70% is also mandatory in Phase 2.

5.3. Parallel Participation Track: Participants identified under Clause 3.3 shall be managed in a non-competitive parallel track. These participants are eligible to advance from Phase 1 to Phase 2, provided they achieve the minimum score of 70%. Their performance shall not influence the classification thresholds, regional quotas, or Global Wildcard distribution, nor shall it displace any regular participants from the 50 designated slots for Phase 2.

ARTICLE 6 – SCOPE AND CONTENT

6.1. The exams will be based exclusively on the official INTOSAI Professional Pronouncements published as of the date these rules were issued, focused on the INTOSAI Principles and INTOSAI Standards.

6.2. Participants may access all pronouncements at: <https://www.issai.org/professional-pronouncements/>.

ARTICLE 7 – TECHNICAL LOGISTICS (PLATFORM)

7.1. The exams will be conducted on the exam.net platform.

7.2. **Exam Keys:** Participants will receive an exam key via e-mail one week before the test and must confirm receipt. Should the exam key not be received within this specified timeframe, it is the participant's sole responsibility to contact the Coordination Group immediately to request it.

7.3. **Windows of Opportunity:** The Phase 1 exam window will remain open for 24 hours to accommodate all time zones.

7.4. The Phase 2 exam may be organized in a synchronous mode (simultaneous start) upon decision by the Coordination Group, or it may be held within a different exam window.

7.5. Technical Requirements: Participants may be required to install and use the Safe Exam Browser (SEB). Each participant is solely responsible for ensuring that SEB is properly installed and functioning on their device on the day of the exam.

7.6. Each participant is allowed only one attempt. No real-time technical support will be provided during the exams.

7.7. Language: The official language is English. While the platform may offer automated translation, its use is at the participant's sole risk and responsibility.

ARTICLE 8 – INTEGRITY AND RULES OF CONDUCT

8.1. The competition is a "closed-book" examination. No consultation of external websites, files, or physical materials is allowed.

8.2. The platform will utilize mechanisms to restrict access to other windows or software. Furthermore, the use of more than one monitor is not allowed.

8.3. Any breach of integrity or attempt to circumvent platform security will result in immediate disqualification.

ARTICLE 9 – APPEALS

9.1. Participants may file a reasoned appeal regarding questions, scoring or any other issue. Appeals must be submitted by 23:59 UTC of the first weekday following the closing of each phase, including the registration phase.

9.2. Appeals must be sent to psc@tcu.gov.br, in copy to eca-psc@eca.europa.eu.

9.3. Decisions will be taken by the Technical Group or Coordination Group, depending on the nature of the appeal, with the Decision Board's oversight.

ARTICLE 10 – AWARDS AND TIE-BREAKING

10.1. Global General Ranking: The top five participants with the highest scores in Phase 2 will be recognized and awarded prizes according to the Global General Ranking.

10.2. Regional Ranking: the top two participants from each INTOSAI Regional Organization will also be recognized and awarded prizes.

10.3. Tie-breaking Criteria (in order of precedence):

1. Higher Score in Phase 1.

2. Shortest Completion Time in Phase 2.
3. Should a tie remain, the ranking will be determined based on the chronological order of the initial registration, favoring the participant who registered first.

10.4. Prize Limits (Award Values):

1. Global General Ranking: 1st Place: €700 | 2nd Place: €500 | 3rd Place: €400 | 4th Place: €350 | 5th Place: €300.
2. Regional Ranking (Per Region): 1st Regional Place: €250 | 2nd Regional Place: €200.

10.5. Ranking Integrity: The Regional Ranking shall represent the absolute top performers within each region. Therefore, participants listed in the Global General Ranking will retain their respective positions in their Regional Ranking.

10.6. Non-Accumulation: Participants qualifying for both rankings will be awarded the global award only. In such cases, the corresponding regional award for that specific slot will remain unallocated and will not be redistributed to lower-ranked participants.

10.7. Award Nature: Prizes are not payable in cash. Awarded participants may choose to have the PSC fund or reimburse expenses (up to their respective prize limit) for professional certifications in government auditing, professional training aimed at enhancing knowledge, capacity and performance, or language courses or certifications for INTOSAI's official working languages.

10.8. Pre-approved Certification: The Professional Qualification for SAI Auditors (PESA), provided by the IDI, is recognized as the sole pre-approved certification for this competition.

10.9. Approval for Other Programs: For all other certifications, training programs, or language courses, participants must consult the Coordination Group, which will decide on the relevance and suitability of the choice for professional development.

10.10. Validity and Terms: Prizes are valid for programs or certifications starting in 2027 (or until 2028 specifically for PESA). It is the participant's sole responsibility to fulfill any selection or admission processes required by the certifying bodies.

10.11. Logistics: The PSC will cover funding or reimbursement within the prize limits. However, recipient participants are responsible for any local bank fees or taxes applicable in their respective countries.

10.12. Formal Recognition: Winners will receive an official Letter of Commendation signed by the PSC Chair, sent to the Head of their SAI. Results will be published on the official website, PSC LinkedIn, and via NICO.

10.13. Recognition: The participants listed in the Global General Ranking and in the Regional Ranking will receive an official Letter of Commendation signed by the PSC/INTOSAI Chair and sent to the Head of their SAI.

10.14. Results will be published on the official competition website, Professional Standards Committee LinkedIn, and via the Network of INTOSAI Communication Officers (NICO).

ARTICLE 11 – COMMUNICATIONS

11.1. Information related to the competition should primarily be obtained from the official competition website (www.psc-intosai.org/2026-international-competition-on-ifpp/).

11.2. Any questions can be clarified by e-mail at psc@tcu.gov.br.

ARTICLE 12 – FORCE MAJEURE AND CONTINGENCIES

12.1. In the event of proven systemic instability of the platform, the Coordination Group may annul the session and reschedule.

12.2. If a session is annulled, all participants in that session must retake the exam on the new date; previous progress will not be saved.

12.3. The Coordination Group is not responsible for the participants' local internet connection.

ARTICLE 13 – DATA PROTECTION

13.1. All personal data collected will be used exclusively for competition management, result verification, and official PSC communications. Data will be handled in accordance with institutional transparency and privacy principles.

ANNEX

Estimated Timelines

Registration: from May to July 2026

Phase 1: September or October 2026

Phase 2: October or November 2026

Results: December 2026