Practical Information for Participants

Preamble

1.1 The Professional Standards Committee (PSC) of INTOSAI hereby announces that the examinations of the **2026 International Competition on the INTOSAI Framework of Professional Pronouncements (IFPP)** will be conducted exclusively in English via the www.exam.net platform and in accordance with the Official Rules of the Competition, available on the competition website (www.psc-intosai.org/2026-international-competition-on-ifpp/). Further information on how to access and use the Exam.net platform will be provided in due course.

1.2 The final list of registered participants will be published after the end of the registration period, as provided in item 4.5 of the Official Rules of the Competition.

1.3 Participants are invited to stay informed about competition news in the Rules and Timeline section of our website.

Competition Schedule

2.1 The examination phases shall be held according to the following schedule:

Table 1.1 – Competition Schedule

Phase	Date	Format
Phase 1 – Initial Phase	**7 October 2026**	Online examination (exam.net platform)
Phase 2 – Global Final	**25 November 2026**	Online examination (exam.net platform)

2.2 The Phase 1 examination will be conducted asynchronously and will remain available for a 24-hour examination window to accommodate participants across all time zones. Participants may choose when to start the examination, provided it is initiated early enough to be completed within this timeframe, up to the maximum duration permitted.

2.3 Participants shall comply with all technical and security requirements established in the Official Rules, including the closed-book policy, the prohibition against consulting external materials or using multiple monitors, and any additional platform security mechanisms that may be implemented.

Examination Scope

3.1 The Phase 1 examination shall assess participants' knowledge of the INTOSAI Framework of Professional Pronouncements (IFPP).

3.2 The examination content is organized according to the following subject areas, professional pronouncements and their respective descriptions.

Table 2.1 – Examination Scope

Subject Area	Professional Pronouncement	Description
Principles & Ethics	INTOSAI-P1	The Lima Declaration
Principles & Ethics	INTOSAI-P10	Mexico Declaration on SAI Independence
Principles & Ethics	INTOSAI-P12	The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens
Principles & Ethics	INTOSAI-P20	Principles of Transparency and Accountability
Principles & Ethics	ISSAI-100	Fundamental Principles of Public-Sector Auditing
Principles & Ethics	ISSAI-130	Code of Ethics
Principles & Ethics	ISSAI-140	Quality Management for SAIs
Principles & Ethics	ISSAI-150	Auditor Competence
Financial Audit	ISSAI-200	Financial Audit Principles

Financial Audit	ISSAI-2000	Application of the Financial Audit Standards
Financial Audit	ISSAI-2200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing
Financial Audit	ISSAI-2210	Agreeing the Terms of Audit Engagements
Financial Audit	ISSAI-2220	Quality Management for an Audit of Financial Statements
Financial Audit	ISSAI-2230	Audit Documentation
Financial Audit	ISSAI-2240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
Financial Audit	ISSAI-2250	Consideration of Laws and Regulations in an Audit of Financial Statements
Financial Audit	ISSAI-2260	Communication with Those Charged with Governance
Financial Audit	ISSAI-2265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management
Financial Audit	ISSAI-2300	Planning an Audit of Financial Statements
Financial Audit	ISSAI-2315	Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment
Financial Audit	ISSAI-2320	Materiality in Planning and Performing an Audit
Financial Audit	ISSAI-2330	The Auditor's Responses to Assessed Risks
Financial Audit	ISSAI-2450	Evaluation of Misstatements Identified During the Audit
Financial Audit	ISSAI-2500	Audit Evidence
Financial Audit	ISSAI-2505	External Confirmations
Financial Audit	ISSAI-2520	Analytical Procedures

Financial Audit	ISSAI-2530	Audit Sampling
Financial Audit	ISSAI-2540	Auditing Accounting Estimates and Related Disclosures
Financial Audit	ISSAI-2560	Subsequent Events
Financial Audit	ISSAI-2570	Going Concern
Financial Audit	ISSAI-2580	Written Representations
Financial Audit	ISSAI-2610	Using the Work of Internal Auditors
Financial Audit	ISSAI-2700	Forming an Opinion and Reporting on Financial Statements
Financial Audit	ISSAI-2701	Communicating Key Audit Matters in the Independent Auditor's Report
Financial Audit	ISSAI-2705	Modifications to the Opinion in the Independent Auditor's Report
Financial Audit	ISSAI-2706	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
Financial Audit	GUID-2900	Guidance to the Financial Auditing Standards
Performance Audit	ISSAI-300	Performance Audit Principles
Performance Audit	ISSAI-3000	Performance Audit Standard
Performance Audit	GUID-3910	Central Concepts for Performance Auditing
Performance Audit	GUID-3920	The Performance Auditing Process
Compliance Audit	ISSAI-400	Compliance Audit Principles
Compliance Audit	ISSAI-4000	Compliance Audit Standard
Compliance Audit	GUID-4900	Guidance on Authorities and Criteria to be Considered while Examining the Regularity and Propriety Aspects in Compliance Audit

3.3 Please visit www.issai.org/pronouncements/financial-audit-standards/ to obtain further information on how to access the Financial Audit Standards (ISSAI 2200-2899).

Examination Format and Duration

4.1 The Phase 1 examination shall consist of **30 multiple-choice questions**, distributed across the subject areas shown in the table below. The questions will have 5 options with only one correct answer. Each correct answer will award one point. The Phase 1 examination will have a maximum duration of 50 minutes. Once the participant has started the examination, the timer will run continuously and cannot be paused or restarted.

Table 3.1 – Distribution of Questions

Subject Area	Number of Questions
Principles & Ethics	9
Financial Audit	7
Performance Audit	7
Compliance Audit	7
Total	**30**

4.2 The examination will include questions designed to assess participants' ability to recall the content of the IFPP pronouncements, interpret their meaning and intent, and apply the standards to practical public-sector auditing situations.