68th Meeting of the Governing Board of INTOSAI
68e Réunion du Comité directeur de l’INTOSAI
68. Tagung des Präsidium der INTOSAI
68ª Reunión del Comité Directivo de la INTOSAI

PSC | Due Process
Due process for INTOSAI’s framework of professional pronouncements
Due process for
INTOSAI
Framework of
Professional
Pronouncements

- Procedures for developing, revising and withdrawing the International Standards of Supreme Audit Institutions (ISSAIs) and other pronouncements on www.issai.org
Table of content

INTRODUCTION ........................................................................................................................................................................... 2

1. THE DUE PROCESS ........................................................................................................................................................................ 3
   1.1. Basic definitions and general roles and responsibilities .......................................................................................................... 3

2. THE INDIVIDUAL PROJECTS ......................................................................................................................................................... 7
   2.1. The process for developing pronouncements ............................................................................................................................ 7
       Stage 1: The project proposal .............................................................................................................................................................. 7
       Stage 2: The exposure draft ................................................................................................................................................................ 9
       Stage 3: The endorsement version .................................................................................................................................................. 10
       Stage 4: The final pronouncement ............................................................................................................................................... 10
   2.2. The process for revising pronouncements (editorial changes) ................................................................................................. 11
   2.3. The process for withdrawing pronouncements .......................................................................................................................... 12
       Stage 1: Proposal on withdrawal ..................................................................................................................................................... 12
       Stage 2: The exposure ...................................................................................................................................................................... 12
       Stage 3: Final endorsement ............................................................................................................................................................ 13
**Introduction**

This due process defines the procedures through which INTOSAI issues professional standards and other pronouncements. The due process must be followed when developing, revising and withdrawing the International Standards of Supreme Audit Institutions (ISSAIs) and any other pronouncements that form part of INTOSAI’s framework of professional pronouncements on www.issai.org. The framework was defined by the document “the International Standards of Supreme Audit Institutions – INTOSAI’s Framework of Professional Standards” that was endorsed by INCOSAI in 2007. The due process applies to the ISSAIs as well as all INTOSAI GOVs (Guidance for Good Governance) included in the framework since 2007, and it defines how INTOSAI will decide on the content of the framework of professional pronouncements in the future. The due process does not apply to any other INTOSAI documents. This due process replaces the previous version from 2010 and takes effect from 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 all other professional pronouncements in the framework. The due process serves to:

- Support the continued professionalization of the work within INTOSAI on ISSAIs and other professional pronouncements.
- Ensure that all professional pronouncements in the framework are subject to a suitable and adequate consultative process and level of scrutiny leading to their approval.
- Ensure that all professional pronouncements in the framework follow a quality control process where consistency with other pronouncements is achieved.
- Clarify the different roles, duties and responsibilities in INTOSAI’s standard-setting process.
- Ensure transparency in the work performed on all professional pronouncements. Transparency is achieved via www.issai.org where all pronouncements are officially communicated. Exposure draft pronouncements are also displayed on www.issai.org together with consideration of comments received. Transparency is also achieved by making working procedures and meeting material available to the public.
- Ensure accountability. When developing professional pronouncements, the bodies involved are accountable to INTOSAI and its members. The chairs that are 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 single body that is responsible for all professional pronouncements in the framework.
1. The due process

The following identifies the various steps involved in developing the contents of INTOSAI’s framework of professional pronouncements. The due process provides:

- The basic definitions and the general roles and responsibilities in the due process as described in section 1.1.
- A process for developing pronouncements that applies to all changes of substance in the framework which is described in section 2.1.
- A supplementary process for revising pronouncements that applies to minor editorial and conforming changes which is described in section 2.2.
- A supplementary process for withdrawing pronouncements which is described in section 2.3.

All bodies and committees referred to in this document perform the roles and responsibilities assigned to them in the due process, in accordance with INTOSAI’s Statutes and their respective terms of reference.

The appendix provides a diagram that illustrates the main mechanisms of the due process in providing the necessary transparency, accountability and quality in INTOSAI’s standard setting.

1.1. Basic definitions and general roles and responsibilities

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 the 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 resolved by the PSC in consultation with the INTOSAI Governing Board. The PSC may decide on any further procedures on practical matters in relation to the due process and the publication of draft documents and final pronouncements on www.issai.org.

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 CBC and KSC provide professional expertise and content for the framework of pronouncements to the extent required to achieve the 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, subcommittees and working groups established by the respective committees. The decision-making by the committees is subject to their respective terms of reference and internal procedures, and each committee decides how it will communicate and interact with other INTOSAI bodies. Reference to the chairs of the PSC, CBC and KSC concerns the individual INTOSAI members appointed by
the Governing Board to be responsible for goal 1, 2 and 3, including any vice-chairs appointed by the Governing Board.

The _Forum for INTOSAI Professional Pronouncements (FIPP)_ refers to the INTOSAI body designated for assessing and approving professional pronouncements as specified by this due process. FIPP consists of experts who have been appointed to act in the interest of the full INTOSAI membership and promote public-sector auditing of a high quality to the benefit of users of SAI audit reports and the general public. The members are selected through a joint decision by the chairs of the PSC, CBC and KSC following an open call for nominations. The appointment of new members for FIPP shall be presented to the INTOSAI Governing Board for final endorsement.

FIPP provides a common forum for INTOSAI’s framework of professional pronouncements. FIPP follows and facilitates the development of individual draft pronouncements, ensures their technical quality and consistency as appropriate, and approves their inclusion in the framework before they are presented to the INTOSAI Governing Board by the relevant committee. The chairs of the PSC, CBC and KSC ensure the effective operation of FIPP in line with FIPP’s terms of reference, and establish the appropriate mechanisms in that regard.

In this document, the PSC Steering Committee refers to the governance body established by the PSC’s terms of reference to be responsible for the governance of FIPP and the achievement of goal 1 of INTOSAI’s Strategic Plan. The PSC Steering Committee shall include the chairs of the CBC and KSC. The PSC’s terms of reference define the relevant mechanisms of governance to enable the PSC Steering Committee to follow and develop the functioning of FIPP, to provide for appropriate involvement of INTOSAI’s partners and users of SAI audit reports and to ensure that FIPP contributes to reliable and effective standard setting in accordance with the key strategies defined for goal 1 in INTOSAI’s Strategic Plan.

The term ‘strategic development plan’ refers to a general strategy and working plan for the development of the framework towards a clear, consistent and adequate set of professional pronouncements. Decisions on the organisation of the planning process and the content of the plan shall be taken by the PSC Steering Committee with the consent of the chairs of the CBC and KSC, and shall be based on proposals elaborated by FIPP.

The strategic development plan shall assemble all initiatives to develop, revise or withdraw professional pronouncements. Any INTOSAI member or other interested parties may provide suggestions in this regard for consideration and prioritisation in the planning process. The planning process shall include public consultations to encourage input from all interested parties as a minimum every three years. The PSC and the chairs of the CBC and KSC ascertain that all relevant needs are addressed by the strategic development plan in line with the objectives of goal 1, 2 and 3 of INTOSAI’s strategic plan. FIPP takes initiative to propose amendments and updates to the plan as needed. The PSC consults with all affected parties before the plan is finalised and presented to the INTOSAI Governing Board for endorsement.
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 scope of the framework of professional pronouncements and the different categories of pronouncements included therein, whether in the form of ISSAIs, other standards, guidance, principles or other relevant formats. The requirements provided for by this due process shall apply to all pronouncements classified as ISSAIs. The classification principles may define exemptions from specific requirements of the due process for other categories of pronouncements. If FIPP identifies a need to amend the classification principles, FIPP shall develop a proposal to this effect for inclusion in the strategic development plan for the framework of pronouncements.

Reference made to the term ‘working group’ covers any INTOSAI working group, subcommittee, task force or project group that carries out work in accordance with the due process. This includes any preliminary or ad hoc working groups established for the purpose of specific tasks as well as any existing working groups (subcommittees) that form part of the general structure of the PSC, CBC or KSC. Working groups 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 the due process. FIPP assigns one of its members as liaison to the working group, preferably before project start, in order to facilitate ongoing mutual consultation with the working group throughout the life of the project.

If an existing working group within the PSC, CBC or KSC wishes to develop new pronouncements, it makes a suggestion in this regard for inclusion in the strategic development plan for the framework of pronouncements. The strategic development plan may also confer the responsibility for maintaining existing pronouncements within an interval of document numbers in the framework to a working group. In such cases, the working group is required to maintain the documents by carrying out regular reviews and take initiative to initiate the process for developing, revising or withdrawing pronouncements as needed. Working groups may seek guidance from FIPP on any aspects of their work through all the stages of the due process.

The chairs of the PSC, CBC and KSC keep a consolidated record that reflects the status and progress of all planned and ongoing projects to develop, maintain, revise or withdraw professional pronouncements. The chairs ascertain that the working groups perform their designated tasks in line with the due process, and in compliance with any further directions established through the individual project proposals and FIPP’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) refers the drafts produced by the working group to FIPP 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 professional pronouncements. The committees report on an annual basis to the INTOSAI Governing Board providing an overview of new, revised and/or withdrawn pronouncements. Differences on matters of principles in relation to the application of the due process that are not resolved by the PSC shall be referred to
the Governing Board for discussion and final decision. The Governing Board can also decide to remit a matter back to the relevant committee, in particular in cases where the due process has not been followed. Any changes 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.

INCOSAI endorses all pronouncements in INTOSAI’s framework of professional pronouncements.
2. The individual projects

The implementation of the strategic development plan for the framework of pronouncements is carried out through individual projects to develop, revise or withdraw pronouncements. The strategic development plan may provide for the relevant initiatives by the PSC, CBC, KSC and FIPP to initiate the different projects needed to improve the framework of pronouncements. In other cases, initiatives to develop, revise or withdraw pronouncements may follow from the results of reviews carried out by individual working groups with responsibility for maintaining different parts of the framework of pronouncements. The individual projects may concern documents in the framework of pronouncements that have been produced in the past by a specific working group, while others may involve cross-cutting issues that will affect the work of a number of existing working groups within the PSC, CBC and/or KSC. The organisation of each project will therefore depend on its purpose and scope and shall be clarified before the project is launched.

Projects shall be organised and carried through in a close collaboration between all parties involved and with broad involvement of INTOSAI’s members and stakeholders including auditors and users of SAI audit reports. This level of collaboration and involvement is facilitated by the processes for developing, revising (editorial changes) and withdrawing professional pronouncements. Each of the following sections describes the overall requirements to all projects from initial assessment to final endorsement at INCOSAI, and the process of approval by FIPP. It will be for the PSC, CBC and KSC, respectively, and each separate working group to define any further procedures deemed necessary in the individual case.

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 professional pronouncements

<table>
<thead>
<tr>
<th>Stage 1: Project proposal</th>
<th>Stage 2: Preliminary draft (optional)</th>
<th>Stage 3: Exposure draft</th>
<th>Stage 4: Endorsement version</th>
<th>Final pronouncement</th>
</tr>
</thead>
</table>

The process for developing pronouncements applies to new pronouncements, any changes of substance in existing pronouncements as well as any incorporation of pronouncements issued by other organisations into INTOSAI’s framework of professional pronouncements.

a. Stage 1: The project proposal

Each project proposal shall be based on a thorough initial assessment. 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.
- Consider the differences among SAIs that must be accommodated and the challenges that will have to be overcome in implementing the new pronouncements.
- Ensure consistency with existing ISSAIs and other professional pronouncements
- Determine the extent to which it will be possible and desirable to build on pronouncements from other internationally recognized, regional or national standard setters and if so, the extent to which supplementary pronouncements are needed in order to meet the needs and concerns of the INTOSAI community.

The resulting project proposal shall provide directions on the organisation and outcome of the project. The project proposal shall specify a timeline and include preliminary document numbers (for example ISSAI numbers) and working titles for any envisaged new pronouncements. The classification and numbering of the envisaged new pronouncements shall be based on the classification principles. The project proposal shall also specify how existing professional pronouncements may be affected. The project proposal defines the quality process that shall be applied in the drafting process and the parties that the working group shall consult and engage with at stage 2.

Depending on the scope and purpose of the project, the proposal may entail that work will be performed by an existing working group (subcommittee) within the PSC, CBC or KSC, or that a special working group (project group) will be established to carry out the project. FIPP shall consult with the chairs of the PSC, CBC and KSC on any matters in this regard that have not previously been appropriately determined through the strategic development plan for the framework of pronouncements. The PSC Steering Committee may – with the consent of the chairs of the CBC and KSC – decide to provide directions on the organisation of the project in order to ensure the appropriate involvement of all relevant parties in the work. Each committee – the PSC, CBC or KSC – is responsible for the allocation of resources and the timeliness of projects referred to their respective working groups and for ensuring a result in line with the goals of INTOSAI’s Strategic Plan.

When the working group has completed the initial assessment and developed the project proposal, the chair of the PSC, CBC or KSC will refer the project proposal to FIPP for approval.

a) Approval of project proposal

<table>
<thead>
<tr>
<th>FIPP approves:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• That the project addresses the issues identified in the initial assessment and shall be launched.</td>
</tr>
<tr>
<td>• That the project proposal provides directions sufficient to define the scope of applicability of the proposed pronouncement and does not lead to overlaps and inconsistencies with other professional pronouncements in the framework.</td>
</tr>
<tr>
<td>• The organisation and timeline of the project.</td>
</tr>
<tr>
<td>• The working title and proposed numbering according to the classification principles.</td>
</tr>
</tbody>
</table>
b. Stage 2: The exposure draft
Draft pronouncements are developed in accordance with the approved project proposal. The working group applies appropriate quality processes as required by the approved project proposal and seeks guidance from the PSC, CBC and KSC 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 users of 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 financial, compliance and performance auditing and other engagements relevant for the draft. This may be achieved through INTOSAI, consultations with external experts or through 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.
- Testing of draft pronouncements by auditors, who may apply the draft in relevant audit engagements
- Engagement of SAIs and auditors from different national settings. This may serve to ensure universal applicability and be achieved, for instance, through engagement of INTOSAI’s regional working groups.
- Specific measures to ensure guidance and directions from the relevant bodies of the PSC, CBC or KSC.

Relevant information on the direction and progress of the project (for example the approved project proposal) shall be published on www.issai.org. The working group may also decide to publish preliminary drafts on www.issai.org for information or in order to encourage input to the work. The finalized exposure drafts are approved by FIPP before they are exposed for public comment on www.issai.org.

Exposure drafts or accompanying material must specify the date on which the new pronouncement will take effect. If the new pronouncement replaces existing pronouncements or leads to conforming amendments in existing pronouncements, this shall be specified by the exposure draft or accompanying material.

FIPP ensures that all exposure drafts are classified in accordance with the classification principles.

<table>
<thead>
<tr>
<th>a) Approval of exposure drafts</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIPP approves:</td>
</tr>
<tr>
<td>• That the exposure draft fulfils the purpose of the project in line with the directions of the approved project proposal.</td>
</tr>
<tr>
<td>• That the exposure draft is of high quality and relevant quality processes have been performed.</td>
</tr>
<tr>
<td>• That any overlaps and inconsistencies in INTOSAI’s framework of professional pronouncements in relation to the proposed text have been appropriately addressed.</td>
</tr>
<tr>
<td>• That the exposure draft and accompanying material can be submitted for public exposure.</td>
</tr>
</tbody>
</table>

Exposure drafts are posted on www.issai.org. On the basis of the membership list provided by the INTOSAI General Secretariat, the working group 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.

c. Stage 3: The endorsement version
Comments are collected by the working group and posted on www.issai.org no later than 30 days after the exposure period has expired. The comments remain posted on the website until the Governing Board has referred the endorsement version to the INCOSAI for final endorsement. Comments on exposure drafts are analysed by the working group, which exercises judgment to accommodate all relevant considerations before the document is finalised. The considerations of the working group regarding comments received shall be forwarded to FIPP in a form that is suitable for display on www.issai.org. The working group considers - and consults with FIPP - whether the changes made to the exposure draft are so extensive that re-exposure of the pronouncement will be required.

Approval of endorsement version
FIPP 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 on www.issai.org together with communications on the effective date and the considerations of the working group regarding the comments received through the exposure period as well as the conclusions drawn by FIPP as basis for the approval.

Unless other mechanisms have been established, the working group is responsible for translation of the approved endorsement version into the five official INTOSAI languages.

d. Stage 4: The final pronouncement
Endorsement versions are presented to the Governing Board in a report by the responsible committee. The chair of the working group may supplement the report made by the committee 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.

New pronouncements become part of INTOSAI’s framework of professional pronouncements on the date they take effect, and are subsequently referred to as ISSAI or other official INTOSAI pronouncements as defined by the classification principles. At the same time, the new pronouncements are posted on www.issai.org and replace any existing pronouncements, as specified in the exposure draft. A pronouncement cannot take effect before the Governing Board has considered the endorsement version and decided to refer it to INCOSAI for endorsement.
INCOSAI endorses the final pronouncements in INTOSAI’s framework of professional pronouncements.

**After the endorsement**

The working groups work out executive summaries for publication on the INTOSAI website. The executive summaries are submitted to the INTOSAI General Secretariat in as many of the official INTO-SAI languages as possible.

The working groups decide on an appropriate frequency at which the regular review shall be carried out in order to ensure appropriate maintenance of the pronouncements. The maintenance frequency shall be communicated on www.issai.org. The purpose of the regular review is to determine whether there is a need to initiate a process for developing, revising or withdrawing pronouncements.

If the working group is dissolved after project completion or wishes to be relieved of its maintenance responsibility, the chairs of the PSC, CBC and KSC will be responsible for ensuring maintenance of the pronouncements through other relevant mechanisms.

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

If the implementation of minor editorial and conforming changes does not lead to substantial changes that will require endorsement by the members of INTOSAI, the revision can be carried out as described in this section.

Minor editorial and conforming changes include the following:

- Conforming changes in pronouncements at lower levels of the hierarchy defined by the classification principles when a pronouncement at a higher level has been amended.
- Changes in pronouncements that follow from changes made to the classification principles.
- 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 framework when these have been amended or withdrawn.
- Other minor changes to ensure consistency of 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 working group responsible for maintaining the document. Minor editorial changes can also be carried through at the request of FIPP or as part of a wider project in accordance with an approved project proposal as described in section 2.1 or as a consequence of changes following the withdrawal of a pronouncement as described in section 2.3.
The relevant working group develops a version of the revised pronouncement that highlights the proposed changes and the final document for approval by FIPP.

**Approval of revised pronouncements**

FIPP approves:

- That the due process for revising pronouncements can be applied because the changes proposed are considered to be minor or conforming, and that public exposure is therefore not required.
- That the revised pronouncement can be published on www.issai.org and replace the previously endorsed version.

When a revised pronouncement is available in all five official INTOSAI languages, it will replace the existing pronouncement in INTOSAI’s framework of professional pronouncements on www.issai.org.

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 issued in the course of the year.

### 2.3. The process for withdrawing pronouncements

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

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 shall be followed.

**e. Stage 1: Proposal on withdrawal**

The proposal to withdraw a pronouncement from the framework 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 working group explains the reasons for the proposed withdrawal in a proposal that is submitted to FIPP for approval. The proposal must also specify when the withdrawal is to take effect.

**a) Approval of withdrawal proposal**

FIPP approves:

- That the proposal to withdraw a pronouncement from the framework can be submitted for public exposure.

**f. Stage 2: The exposure**

Withdrawal proposals are exposed for public comment following the procedure described in the process for developing pronouncements in section 2.1.
The working group presents the comments obtained during the exposure period with its analysis to FIPP for consideration.

a) Approval of withdrawal of pronouncements

FIPP approves:
- That the pronouncement can be withdrawn from the framework on www.issai.org.
- That the decision to withdraw the pronouncement can be presented to the INTOSAI Governing Board.

h. Stage 3: Final endorsement

The chairs of the PSC, CBC and KSC inform the Governing Board of withdrawals. The chair of the working group may also 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.
Appendix

Main mechanisms to ensure accountability, transparency and quality in INTOSAI standard setting

Professional Standards Committee (PSC) in collaboration with the Capacity Building Committee (CBC) and the Knowledge Sharing Committee (KSC)

Stage 1
- Working group (PSC/CBC/KSC)
- Approval by FIPP

Stage 2
- Working group (PSC/CBC/KSC)
- Quality processes
- Approval by FIPP

Stage 3
- Working group (PSC/CBC/KSC)
- Approval by FIPP

Stage 4
- Assurance to GB by PSC/CBC/KSC
- Final endorsement

Individual projects:
- Initial assessment to determine purpose, project deliverables and organisation
- Project proposal
- Development of draft in line with project proposal and directions by PSC/CBC/KSC
- Exposure Draft
- Consideration of comments and effective date
- Endorsement version
- Inclusion in the framework

Strategic development plan for INTOSAI's framework of professional pronouncements (endorsed by Governing Board)