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The SDP 2017-2019 is available on www.issai.org.
KEY FEATURES OF IFPP

1. Recognition of the historical importance and aspirational nature of the founding and core INTOSAI principles, at both the organisational and engagement level.

2. Recognition that there are pronouncements other than ISSAIs.

3. Retention of ISSAI brand to refer to INTOSAI standards.

4. ISSAI 100 placed at the top of the ISSAI hierarchy in recognition of its centrality in operationalizing the INTOSAI Principles.

5. Identification of the pronouncements that need to be implemented by a SAI for ISSAI compliance.

6. Clear vertical and horizontal linkages through the classification criteria and the numbering system.

7. IFPP primarily intended for SAIs, either at the SAI organisational level or at the engagement level. Space delineated in the GUID section in the IFPP for organisational level guidance.

8. Merger of INTOSAI-GOVs into guidance category after undertaking review to ensure that they address directly SAIs and/or auditors.


Classification of Pronouncements

<table>
<thead>
<tr>
<th>Pronouncements</th>
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<th>International Standards of Supreme Audit Institutions (ISSAI)</th>
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<td>The Founding Principles have historical significance and specify the role and functions of SAIs</td>
<td>Defining different types of audit engagements and the related set of concepts</td>
<td>GUIDS support the SAIs in: Applying the ISSAIs in the financial, performance or compliance audit processes. Applying the ISSAIs in other engagements. Understanding a specific subject matter and the application of the relevant ISSAIs to audits involving specific subjects. Enhancing organizational performance in practice related to the organizational requirements and ISSAIs implementation.</td>
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Competency Pronouncements (COMPs)

COMPs set out the competencies and professional skills, knowledge, ethics, values and attitudes required by the public sector auditor to undertake audits in line with the ISSAIs. COMPs are further distinguished between COMP standards and principles, and GUIDS. The work already undertaken within INTOSAI community regarding the competency framework will form the basis for developing COMPs in the future.
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