

ANNEX I

**Role of a FIPP member**

Being a FIPP member is an interesting but demanding role which requires a significant work commitment of around 300 hours annually, as well as participation in regular in-person and online meetings. It suits candidates who apply auditing standards in practice, have a positive attitude to capacity-building initiatives, have a high level of proficiency in English and are keen to contribute to the improvement of auditing standards for the benefit of the whole public-sector audit community.

We plan to interview the most suitable candidates to understand their motivation, experience, and knowledge. In selecting the successful candidates, we aim to ensure that FIPP has the best balance of knowledge, skills and expertise, and is broadly representative of the INTOSAI community. Further details on the application process are given in Annexes III & IV.

We aim to receive applications from the widest possible range of candidates, and for this round we are particularly keen on welcoming applicants with experience in and knowledge of auditing and standard setting. The deadline for submissions is 26 July 2024.

Should you or your team have any questions on either the role or the selection process, then please do not hesitate to contact the PSC secretariat (ECA-PSC@eca.europa.eu) or the FIPP Chair, Ms Åse Kristin Hemsen (ase-kristin.hemsen@riksrevisjonen.no).

ANNEX II

**Background information on FIPP and its role, organisation and members’ duties**

The Forum for INTOSAI Professional Pronouncements (FIPP) is responsible for assessing and approving all INTOSAI’s professional pronouncements. This includes the INTOSAI Principles, the International Standards of Supreme Audit Institutions (ISSAIs) and the INTOSAI Guidance. All pronouncements are published by INTOSAI on www.issai.org. FIPP guides all project groups working to improve the pronouncements and helps drive the development of clear, relevant and robust standards for public-sector auditing in the interests of all INTOSAI members.

FIPP is composed of up to 16 volunteer experts in public audit standards from around the INTOSAI community, and is headed by a chairperson (currently Ms Åse Kristin Hemsen from SAI Norway).

FIPP members are appointed by INTOSAI’s Governing Board based on a selection process, which includes an interview (see annexes III & IV for more information). The mandate is for a period of three years, which may be renewed for a further two mandates following a positive assessment by the FIPP chair.

The main duties of FIPP are:

* To provide drafting guidance and directions to the individual project groups and ensure the quality, clarity, consistency, relevance and practical utility of INTOSAI's professional pronouncements,
* To review, comment on and, when satisfied, approve each pronouncement through the different stages of INTOSAI’s standard-setting process (project proposal, exposure draft and endorsement version),
* To decide on the effective date and classification of individual pronouncements within the INTOSAI Framework of Professional Pronouncements (IFPP) and take initiative to propose adjustments to the IFPP if needed, and
* To develop proposals on the Strategic Development Plan (SDP) for the IFPP, which provides the basis for any new projects by INTOSAI to develop, revise or withdraw pronouncements.

Upon FIPP’s approval the resulting pronouncements are referred by INTOSAI’s Governing Board to INTOSAI’s triannual congress, INCOSAI, for final endorsement.

Each project is allocated a FIPP liaison officer, who is responsible for leading FIPP’s involvement, including communicating with the project team charged with preparing the document. All FIPP members take part in the decision-making on all projects and are expected to act in the interest of INTOSAI.

FIPP members are expected to attend in-person or online meetings. The meetings are held as FIPP’s role and responsibilities require and will normally include 1-3 physical meetings annually. Each FIPP member can be accompanied by a technical adviser/assistant of their choice, who may support them in any aspects of the work. In addition to attending the meetings, which can be intensive in nature, and require thorough preparation, FIPP members are required to work on projects between meetings as necessary.

The total time commitment for each member is around 300 hours per annum, but can vary in practice. The employing SAI should be prepared to give the necessary time availability, as well as support the travel and subsistence costs involved, although limited help from INTOSAI may be available on request depending on individual circumstances.

More information can be found in the [FIPP terms of reference](https://www.intosaifipp.org/wp-content/uploads/2020/01/FIPP-ToR-Updated-2018.pdf) the [Governance of the FIPP](https://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/news/ninto/Governance_of-_FIPP.pdf) and the [PSC Terms of Reference](http://www.psc-intosai.org/psc/terms-of-reference/).

**The technical nature of the task, and the need to take part in technical decision making, mean being a FIPP member is a demanding but rewarding role. It suits candidates with extensive practical experience in audit, sound technical knowledge of auditing standards (particularly the IFPP and ISAs), an understanding of clear drafting and presentation, the ability and commitment to drive quality and improvement in the IFPP framework and who can demonstrate a capacity-building mindset.**

ANNEX III

**Selection process – guide for candidates**

To apply, candidates must submit the following documents to the Professional Standards Committee Secretariat at ECA-PSC@eca.europa.eu before 26 July 2024.

1. Nomination form (template attached), duly signed by you (the candidate) and the official representative of the SAI / employing organisation.
2. Motivation letter explaining the main reasons why you want to be a FIPP member and how your education, professional experience and specific skills can contribute to the work of FIPP (no more than 400 words).

Following an examination of the application documentation, you may be interviewed by representatives of the Goal Chairs (The chairs responsible for INTOSAI’s four strategic goals on standards-setting, capacity building, knowledge sharing and policy & finance). Interviews will provisionally take place in August 2024 via Teams, or similar media. The successful candidates will be selected by the four Goal Chairs based on the outcome of the interview process and taking account of other issues such as the need to ensure a balance in FIPP expertise and broad representativity of INTOSAI as a whole. The appointment of the new members will then be formally approved in October by the INTOSAI Governing Board, and you will be invited to the next scheduled FIPP meeting in 2025 to start your duties.

If you have any questions in relation to the nomination of FIPP members or on the attached documents, please contact the PSC secretariat at ECA-PSC@eca.europa.eu or the FIPP Chair, Ms Åse Kristin Hemsen at ase-kristin.hemsen@riksrevisjonen.no .

ANNEX IV

NOMINATION FORM

Forum for INTOSAI Professional Pronouncements (FIPP)

Note: when preparing your motivation letter and any written submission, it is preferable to provide your thoughts in your own words, rather than simply to copy material from existing sources. This will allow us to better assess your suitability as a candidate.

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| --- | --- |
| **Details of the candidate**: |  |
| Family name:  | First name:  |
| Mr [ ]  Ms [ ]  | Current position:  |
| SAI/organisation:  |
| **Educational background**: Click to write |
| **Professional qualifications (including membership of professional bodies:** Click to write |
| **Previous experience of INTOSAI bodies:** Click to write |
| **Experience in:** |  | **Summary description of experience in methodology (development and standards):** |
| Financial audit  |  [ ]  | Click to write |
| Performance audit |  [ ]  | Click to write |
| Compliance audit |  [ ]  | Click to write  |
| Other audit specialisations (IT, environmental, service performance, etc.) |  [ ]  | Click to write |
| Development of audit methodology |  [ ]  | Click to write |
| Standard setting on national or international level |  [ ]  | Click to write |
| International cooperation |  [ ]  | Click to write |
| Capacity development |  [ ]  | Click to write |
| Development of competency framework/certification processes |  [ ]  | Click to write |
| Jurisdictional Activities by SAIs |  [ ]  | Click to write |
| Other relevant experience |  [ ]  | Click to write |
| Nominated by (SAI, INTOSAI Working Group, etc):  | Reference (person, e-mail and/or telephone): Click to write |
| Signature of official representative of the SAI / employing organisation authorising the candidate’s application to become a FIPP member, and acknowledging the time and financial commitments this involves:Signed by: (authorised representative of employer) Date:  | Signed by: (candidate) Date:  |
| For information only: Do you expect to make a request for financial support from INTOSAI funds? Please explain why: |
| Please return the form accompanied by a letter of motivation (maximum 400 words) to the PSC Secretariat at ECA-PSC@eca.europa.eu no later than 26 July 2024.Data Protection – [Privacy Statement](https://www.eca.europa.eu/ContentPagesDocuments/Privacy_statements/Personal_data_protection/INTOSAI_PSC_Data_Protection_EN.pdf) |