



Richard F. Chambers
Certified Internal Auditor
Qualification in Internal Audit Leadership
Certified Government Auditing Professional
Certification in Control Self-Assessment
Certification in Risk Management Assurance
President and Chief Executive Officer

T: +1-407-937-1200
E-mail: richard.f.chambers@theiia.org

5 August 2016

Nanna Henning
Chair
INTOSAI Professional Standards Committee

Via email psc@rigsrevisionen.dk

Re: INTOSAI Framework of Professional Pronouncements

Dear Ms. Henning

On behalf of the more than 185,000 global members of The Institute of Internal Auditors (IIA), I am pleased to provide our observations and comments on INTOSAI's revised Framework of Professional Pronouncements (IFPP). The IIA values its relationship with INTOSAI, including the formal Memorandum of Understanding that we have with the Professional Standards Committee and the opportunity to support its work through representation and participation on some of its key subcommittees. I was part of a delegation invited to meet with the Common Forum (now the Forum for INTOSAI Professional Pronouncements, or FIPP) in Washington last year to share some of our experiences in standards setting and I will have the honor once again of representing The IIA at INCOSAI in Abu Dhabi this coming December.

We applaud the work of the FIPP and the resulting seven key changes proposed for the current framework. The naming of the framework and its parts serves to clarify and enforce important distinctions while maintaining the International Standards of Supreme Audit Institutions (ISSAI) brand, which is widely respected especially among Supreme Audit Institutions. In particular, the disaggregation of existing components into principles, standards, and mandatory and non-mandatory guidance is both logical and consistent with the motivations of these revisions. As well, it is highly reflective of the approach taken by The IIA in our International Professional Practices Framework (IPPF). In our view, it is very important that the framework be truly comprehensive, and this is achieved through the pre-eminence afforded ISSAI 100 and through the inclusion of, or links to, all standards, principles and guidance, irrespective of which committee bears the responsibility for developing and maintaining them. Housing all INTOSAI promulgated standards and guidance under one common and comprehensive framework will be a very positive step forward.

One of the stated goals of the proposed revisions is the reduction of the number of ISSAIs. It is our opinion that the volume of ISSAIs should not be an overriding concern.

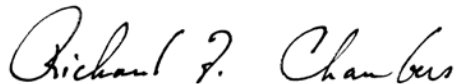
The need for any given standard must be judged from the context of professional practice, sufficiency, completeness, and what should be considered as truly **mandatory**.

Taken as the whole, we believe that the changes proposed successfully address the eight challenges highlighted in the exposure document. On occasion, we have experienced confusion when reviewing ISSAIs that combine standards that are mandatory and guidance that is not. The separation of these elements will be a considerable enhancement toward their comprehensibility and utility. The suggested color-coding is a useful aid, but more significant is the need for distinctive content and structure for each of the elements. We support the intention to develop a competency framework that is clearly aligned with the framework and we believe the new structure amply accommodates this goal. We further concur that the INTOSAI Gov documents require careful consideration as they collectively cover a broader purpose than ISSAIs and contain much that is of value, some of which may fall outside of the framework.

We recognize that there is much work ahead arising from the planned changes and it is important that this is duly recognized and supported. It is likely that thought will need to be given to some recalibration of governance structures and the appropriate channeling of resources to achieve the intended changes in the next three years. We are very willing to support this process through our continued engagement with INTOSAI.

Please do not hesitate to contact Francis Nicholson, The IIA's Managing Director of Global Advocacy, if you have any questions about this response and/or would like to schedule a time for us to either meet in person or via conference call. Mr. Nicholson can be reached at francis.nicholson@theiaa.org or +1-407-937-1236.

Best regards,

A handwritten signature in cursive script that reads "Richard F. Chambers".

Richard F. Chambers, CIA, QIAL, CGAP, CCSA, CRMA
President and Chief Executive Officer