

Level	IFPP document as from September 2019	Hierarchy of the professional auditing standards of the State Audit Office of Hungary			
Level I.	INTOSAI-P 1	The Lima Declaration			
Level II.	INTOSAI-P 10	Operating principles of the SAI	Safeguards of independence		
	INTOSAI-P 20		Principles of transparency and accountability at the SAI		
	ISSAI 130		Ethical principles		
	ISSAI 140		Principles of quality-driven operation		
	INTOSAI-P 12		Principles on the utilisation of the SAI's work		
Level III.	ISSAI 100	Auditing principles of the SAI (standards of public auditing)	Auditing principles of the SAI	General auditing principles	
	ISSAI 200			Principles of financial audit	
	ISSAI 300			Principles of performance audit	
	ISSAI 400			Principles of compliance audit	
	ISSAI 2000		Methodological guides	Methodological guide for financial audits	
	ISSAI 3000			Methodological guide for performance audits	
	GUID 3910			Methodological guide for compliance audits	
ISSAI 4000					
Level IV.	INTOSAI Guidance	Other guides and audit manuals			