



INTOSAI

Goal Chairs
Collaboration
PSC – CBC – KSC

STATUS OF THE SDP 2017-2019 PROJECTS (As of 30 September 2020)

Projects finalised

Project 1.1 (Updating the preamble of INTOSAI-P 10 to include a reference to the UNs resolutions on SAIs) – approved by INTOSAI Governing Board in 2018

Project 2.8 - GUID 5100: Audit of information systems – approved by INTOSAI Governing Board in 2019

Project 2.12 - INTOSAI-P 50: Principles of Jurisdictional Activities of SAIs – approved by INTOSAI Governing Board in 2019

Project 3.11 – GUID 5290: Audit of Key National Indicators – approved by INTOSAI Governing Board in 2019

Projects with endorsement versions expected to be presented to Governing Board for approval in 2020

Project 1.2 – ISSAI 200: Financial Audit Principles – Endorsement Version approved by FIPP.

Project 1.3 – ISSAI 2000: Application of Financial Audit Standards/GUID 2900: Guidance to the financial auditing standards – Project group is analysing comments and preparing endorsement versions for FIPP’s appraisal. If time allows, they will be presented to GB 2020.

Project 2.2 – GUID 4900: Guidance on Authorities and Criteria to be considered while examining the regularity and propriety aspects in Compliance Audit – Endorsement Version submitted to FIPP for appraisal in October 2020. If approved, it will be presented to GB 2020.

Project 2.9 – GUID 5250: Guidance on the Audit of Public Debt – Endorsement Version approved by FIPP.

Project 2.10 – GUID 5330: Guidance on Auditing Disaster Management – Project group is analysing comments and preparing endorsement version for FIPP’s appraisal. If time allows, it will be presented to GB 2020.

Projects under development

PSC	2.3 Using ISSAIs in accordance with the SAI’s mandate and carrying out combined audits.	Compliance Audit Subcommittee	Project proposal under review
	2.5 Consolidated and improved guidance on understanding internal control in an audit	Internal Control Subcommittee	Project proposal under review
	2.6 Consolidated and improved guidance on reliance on the work of internal auditors.	Internal Control Subcommittee	Exposure draft submitted to FIPP for appraisal in October’s meeting



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KSC	2.7 Consolidating and aligning guidance for audits of Privatisation with ISSAI 100	GUID on Privatisation	Project group under the KSC	Exposure draft submitted to FIPP for appraisal in October's meeting
		GUID on Public Private Partnership (PPP)	Project group under the KSC	Adjusting exposure draft after FIPP's appraisal in September
	2.11 Public Procurement audit		Working Group on Public Procurement Audit	Exposure draft being prepared

Projects that were discontinued based on project group recommendation

2.1 Provide Guidance on Financial Auditing

3.8 Obtaining an understanding of Economy, Efficiency and Effectiveness of an entity and applying relevant methods in the context of a performance audit

Projects not initiated

3.1 Global INTOSAI messages on SDGs in the context of the INTOSAI framework of professional pronouncements and possible needs for guidance.

3.2. Global INTOSAI messages about audit arrangements and independent standard setting in the context of the INTOSAI framework of professional pronouncements.

3.3. Competency pronouncements. The project is intended to address the need for professional pronouncements for auditor competence, as identified in the newly revised IFPP

3.4. Providing a clear set of INTOSAI Core Principles

3.5. Consolidate and refining the organizational requirements for SAIs

3.6 Cross-cutting issues in ISSAI 3000 and 4000 – requirements for direct reporting engagements and guidance on related technical issues

3.7 Auditing of implementation of state budgets and consolidated state accounts

3.9 Obtaining an understanding of laws and regulations and other authorities regulating public entities in the context of a compliance audit