

New ISSAIs/INTOSAI GOVs due for adoption at INCOSAI 2016

ISSAI 5300: Guidelines on Information Technology Audit – KSC (SAI India)

ISSAI 5450: Guidance on Auditing Public Debt Information Systems – KSC (SAI Mexico)

ISSAI 5700: Guideline for the Audit of Corruption Prevention in Government Agencies – KSC – (SAI Egypt)

ISSAI 5800: Cooperative Audit – CBC (SAI Peru)

INTOSAI GOV 9160: Enhancing Good Governance for Public Assets – KSC (SAI Egypt)

INTOSAI GOV 9170: Debt Management Offices – KSC (SAI Mexico)

Revised ISSAIs due for adoption at INCOSAI 2016

ISSAI 30: Code of Ethics – PSC (SAI Poland)

ISSAI 5421: Guidance on Definition and Disclosure of Public Debt – KSC (SAI Mexico)

ISSAI 5600: Peer Review Guidelines – CBC (SAI Slovakia)

ISSAIs/INTOSAI GOVs currently being revised

ISSAI 5000: Principles for Best Audit Arrangements for International Institutions – KSC

ISSAI 5010: Audit of International Institutions - Guidance for SAIs – KSC

ISSAI 5110: Guidance on Conducting Audits of Activities with an Environmental Perspective – KSC

ISSAI 5120: Environmental Audit and Regularity Auditing – KSC

ISSAI 5130: Sustainable Development: The Role of Supreme Audit Institutions – KSC

ISSAI 5140: How SAIs May Co-operate on the Audit of International Environmental Accords – KSC

ISSAI 5210: Guidelines on Best Practice for the Audit of Privatizations – KSC

ISSAI 5220: Guidelines on Best Practice for the Audit of Public/Private Finance and Concessions – KSC

ISSAI 5230: Guidelines on Best Practice for the Audit of Economic Regulation – KSC

ISSAI 5240: Guidelines on Best Practice for the Audit of Risk in Public/Private Partnerships (PPP) – KSC

ISSAIs to be withdrawn

ISSAI 5420 on 'Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs (KSC)

The useful contents of ISSAI 5420 will be included in ISSAI 5430 on 'Fiscal Exposures: Implications for Debt Management and the Role for SAIs (to be reviewed in 2016).

Revisions to be initiated in 2016

ISSAI 5310: Awaiting development of ISSAI 5300

ISSAI 5410: Guidance for Planning and Conducting an Audit of Internal Controls of Public Debts

ISSAI 5411: Debt Indicators

ISSAI 5420: Public Debt: Management and Fiscal Vulnerability

ISSAI 5421: Guidance on Definition and Disclosure of Public Debt

ISSAI 5422: An Exercise of Reference Terms to Carry out Performance Audit of Public Debt

ISSAI 5430: Fiscal Exposures: Implications for Debt Management and the Role of SAIs

ISSAI 5440: Guidance for Conducting a Public Debt Audit – The Use of Substantive Tests in Financial Audits

INTOSAI GOV 9100: Guidelines for Internal Control Standards for the Public Sector

INTOSAI GOV 9110: Guidance for Reporting on the Effectiveness of Internal Controls

INTOSAI GOV 9120: Internal Control – Providing a Foundation for Accountability in Government

INTOSAI GOV 9130: Further Information on Entity Risk Management

INTOSAI GOV 9140: Internal Audit Independence in the Public Sector

INTOSAI GOV 9150: Coordination and Cooperation between SAIs and Internal Auditors in the Public Sector

INTOSAI GOV 9200: The Importance of an Independent Standard-setting Process