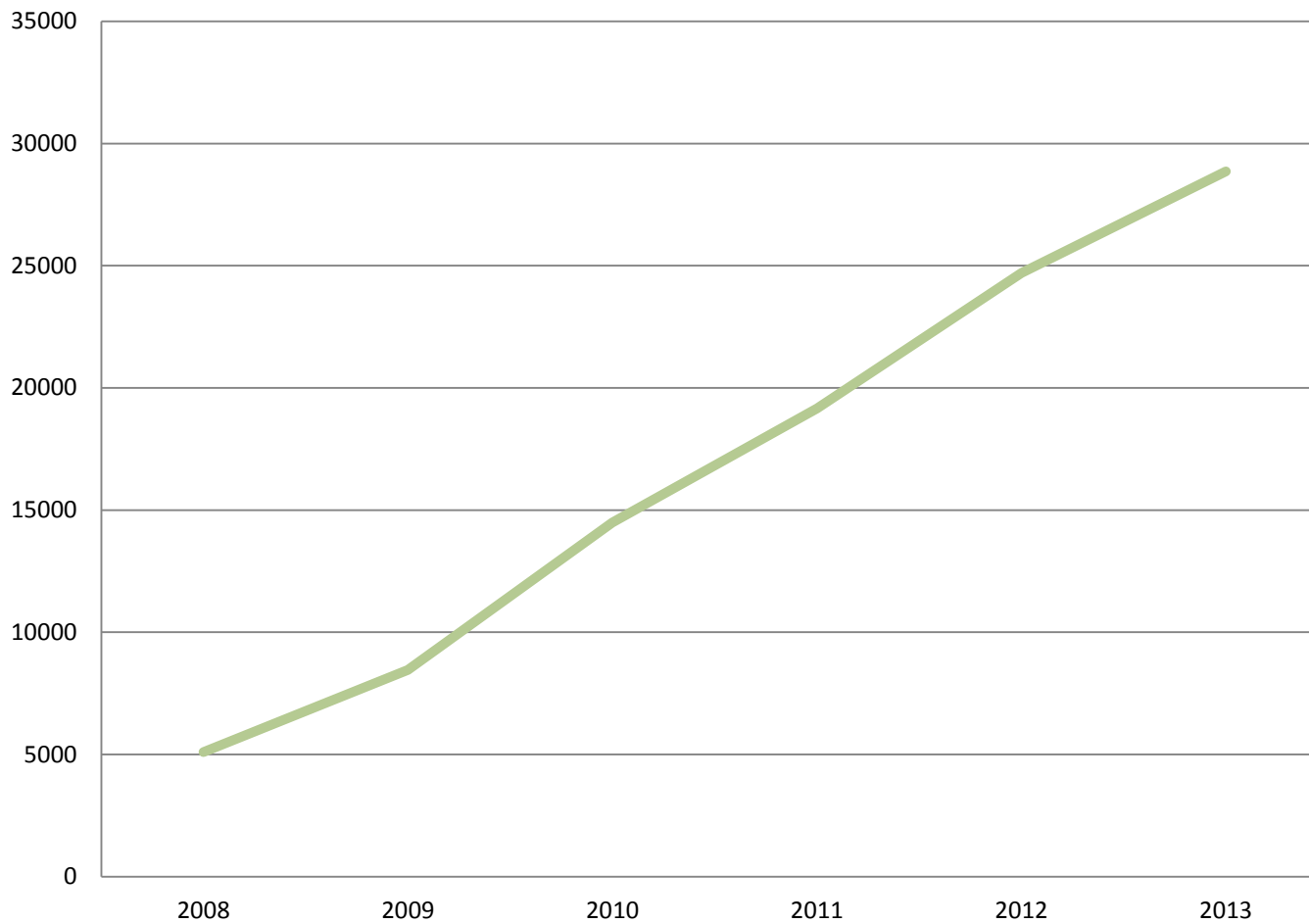
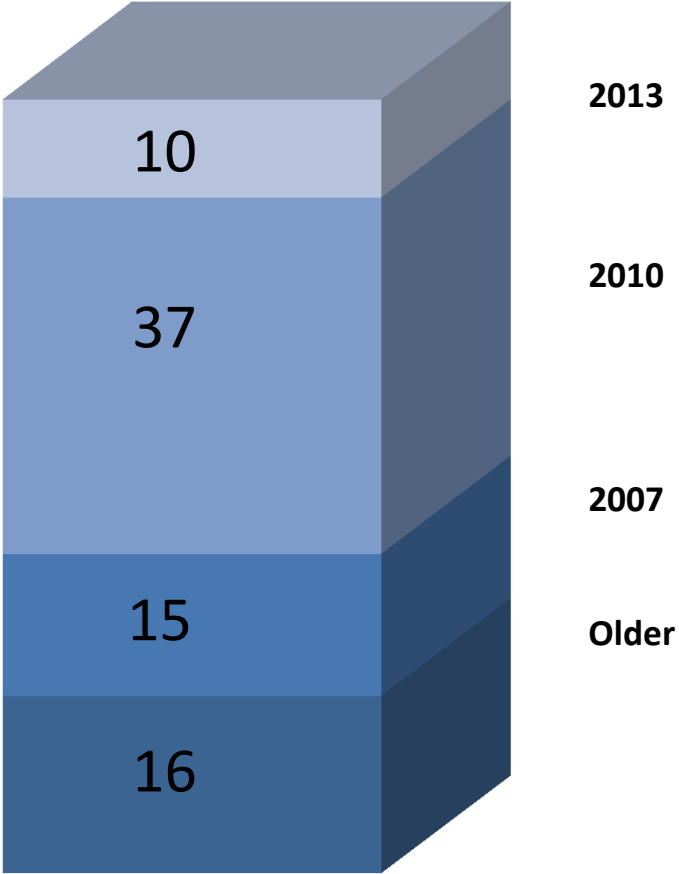


**Number of returning visitors at [www.issai.org](http://www.issai.org)  
appr. 29.000 in 2013**



INTOSAI's professional standards = 78 ISSAIs and 10 INTOSAI GOVs



# The International Standards of Supreme Audit Institutions (ISSAI)

## Founding Principles

ISSAI 1 The Lima Declaration

## Prerequisites for the functioning of SAIs

ISSAI 10 The Mexico Declaration on SAI Independence  
ISSAI 12 Value and benefits of SAIs  
ISSAI 20 Principles of Transparency and Accountability  
ISSAI 30 Code of Ethics  
ISSAI 40 Quality Control for SAIs

## Fundamental Auditing Principles

ISSAI 100 Fundamental Principles of Public-Sector Auditing  
ISSAI 200 Fundamental Principles of Financial Auditing  
ISSAI 300 Fundamental Principles of Performance Auditing  
ISSAI 400 Fundamental Principles of Compliance Auditing

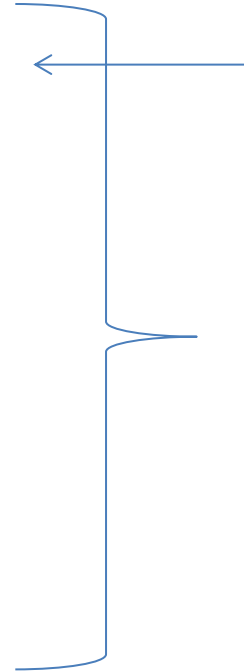
## Auditing guidelines

### *General auditing guidelines:*

ISSAI 1000-2999 Financial Audit Guidelines  
ISSAI 3000-3900 Performance Audit Guidelines  
ISSAI 4000-4999 Compliance Audit Guidelines

### *Specific guidelines:*

ISSAI 5000-5099 International Institutions  
ISSAI 5100-5199 Environmental Audit  
ISSAI 5200-5299 Privatisation  
ISSAI 5300-5399 IT-audit  
ISSAI 5400-5499 Audit of Public Debt  
ISSAI 5500-5599 Guidelines on Audit of Disaster-related Aid  
ISSAI 5600-5699 Guidelines on Peer Reviews



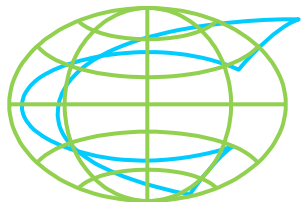
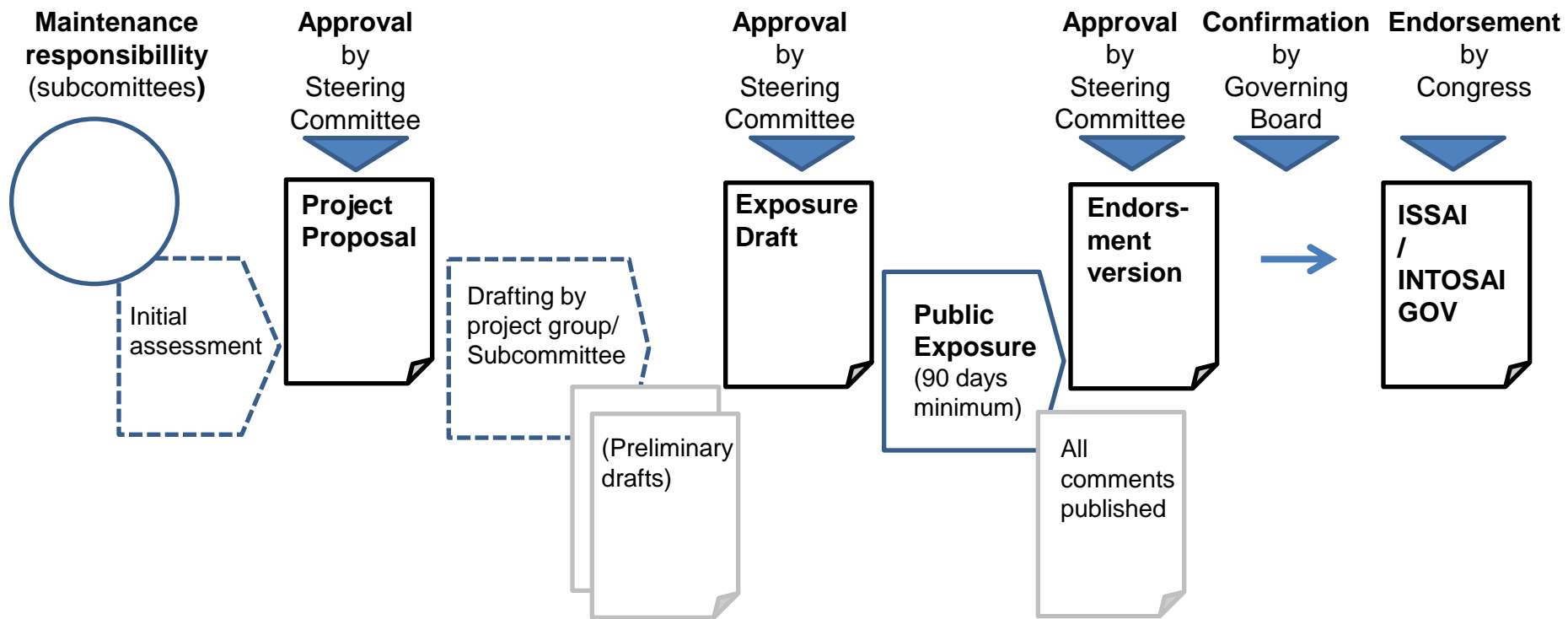
## International Standards of Supreme Audit Institutions (ISSAI)

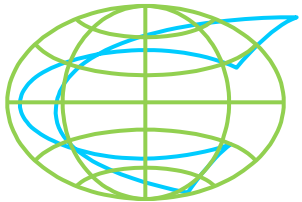
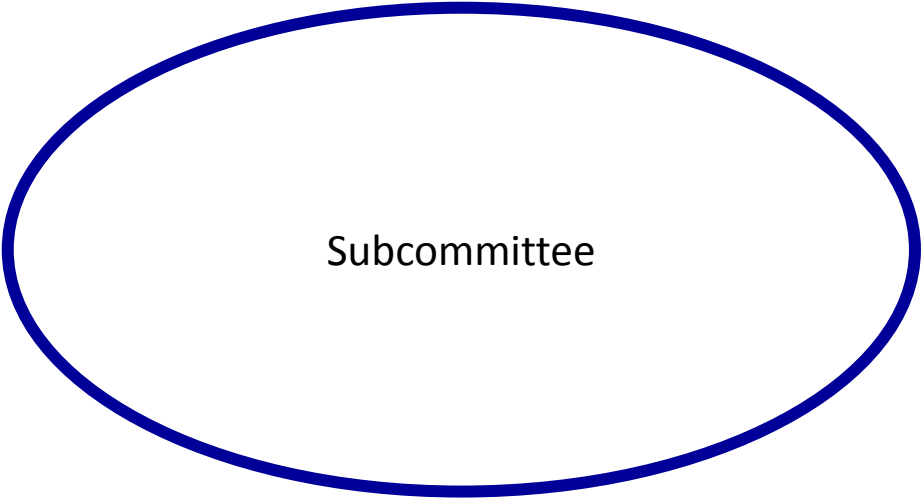
Source/maintenance responsibility:	Older INTOSAI documents	Endorsed 2007	Endorsed 2010	Endorsement 2013	Total
Professional Standards Committee					
- <i>ad hoc groups:</i>	3	2	3	4	12
- <i>subcommittees:</i>	1	-	5	-	6
- <i>practice notes to ISAs:</i>	-	10	27	-	37
Knowledge Sharing Committee	12	3	1	6	22
Capacity Building Committee	-	-	1	-	1
<b>Total</b>					<b>78</b>

## INTOSAI Guidance for Good Governance (INTOSAI GOVs)

Source/maintenance responsibility:	Older INTOSAI documents	Endorsed 2007	Endorsed 2010	Endorsement 2013	Total
Professional Standards Committee	4	1	3	-	8
Knowledge Sharing Committee	-	-	-	2	2
Capacity Building Committee	-	-	-	-	-
Total					<b>10</b>

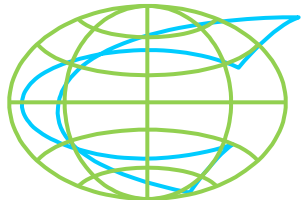
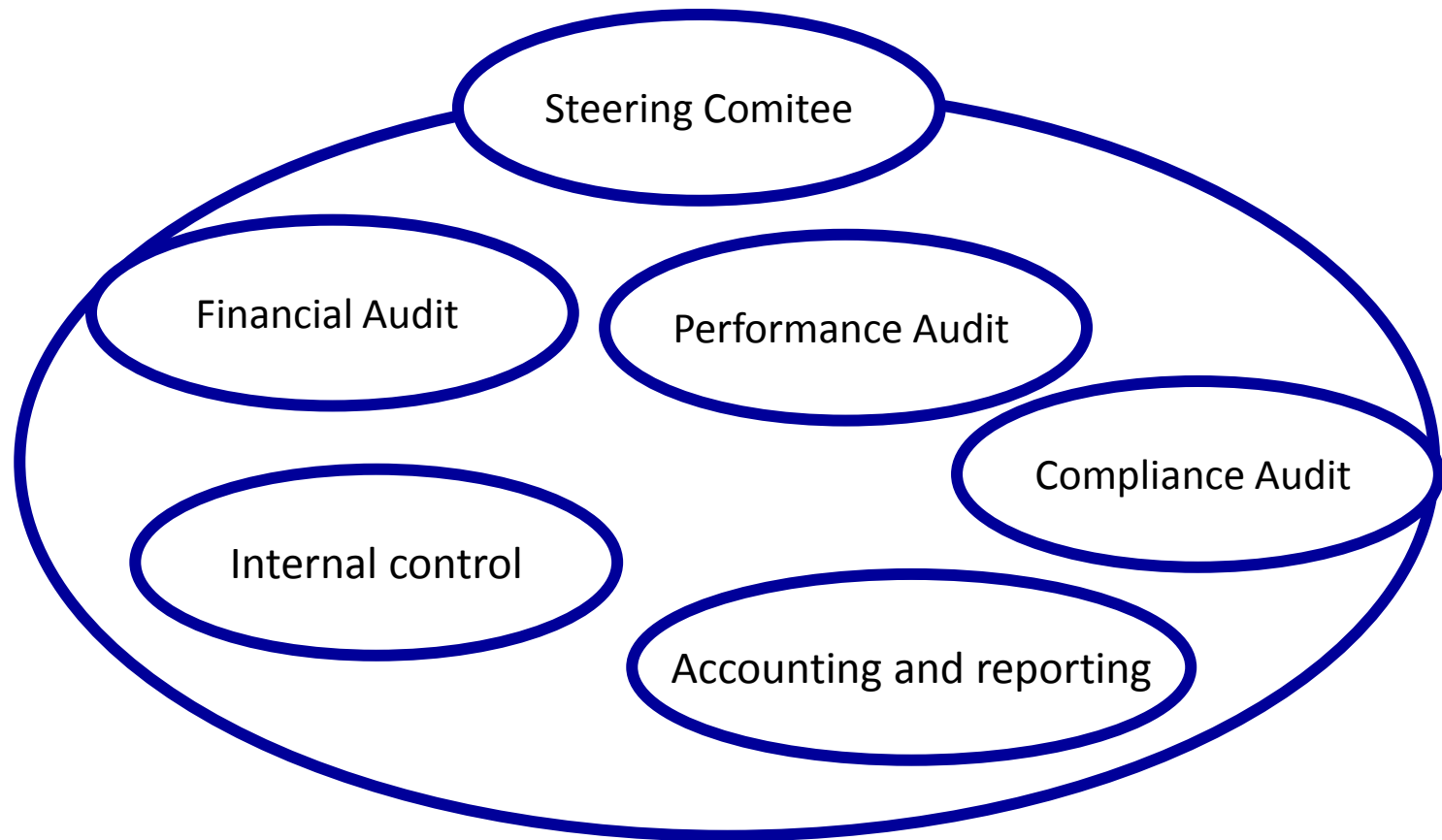
# Due process





# INTOSAI Goal 1

## Professional Standards Committee





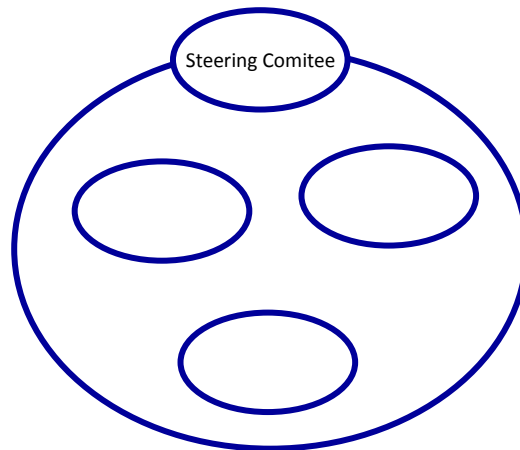
# Goal 1

Professional standards

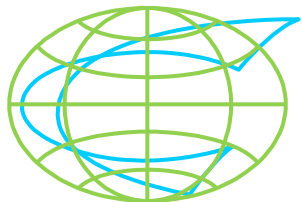
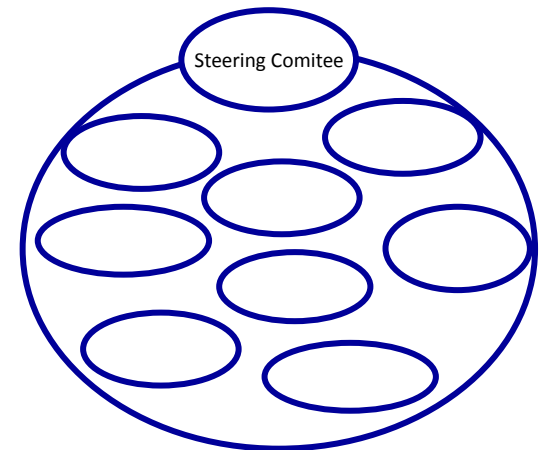
Professional Standards Committee



Capacity Building Committee



Knowledge Sharing Committee



**General Secretariat**



Director of strategic planning

**INTOSAI Journal**

**Collaboration tool**

**SAI database  
INTOSAI Glossary**

**INCOSAI**

**Governing Board**

**Finance and Administration Committee**

Task Forces

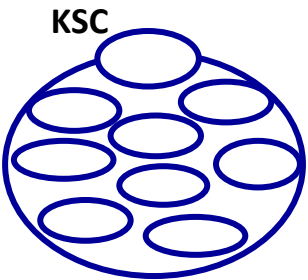
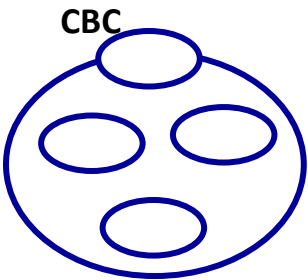
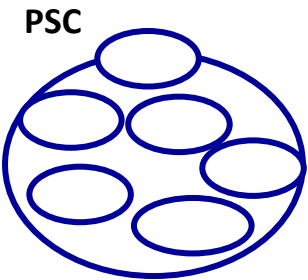
Task Forces

Donor cooperation

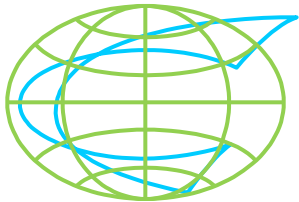
IDI Board



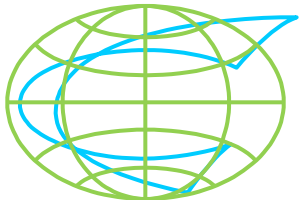
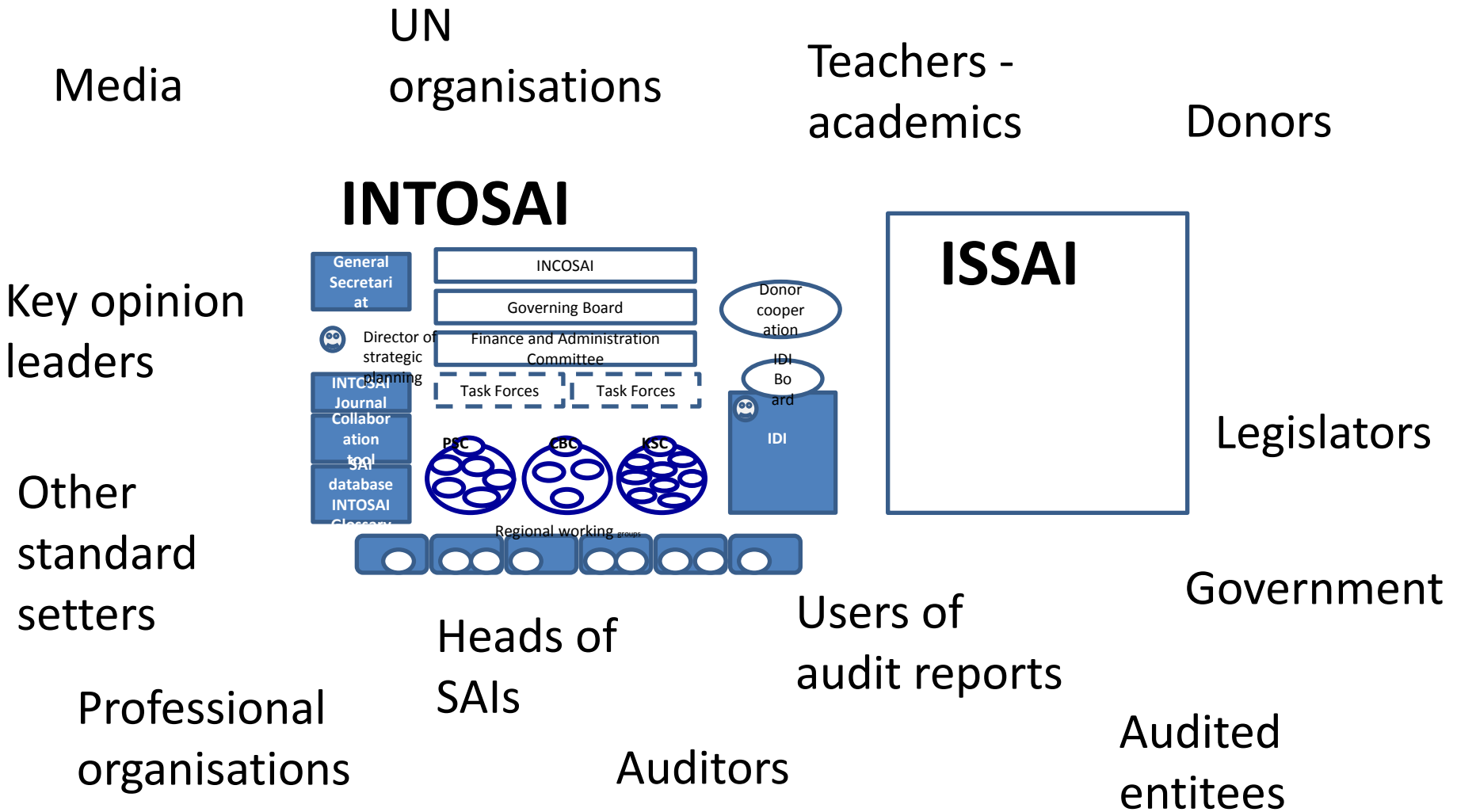
**IDI**

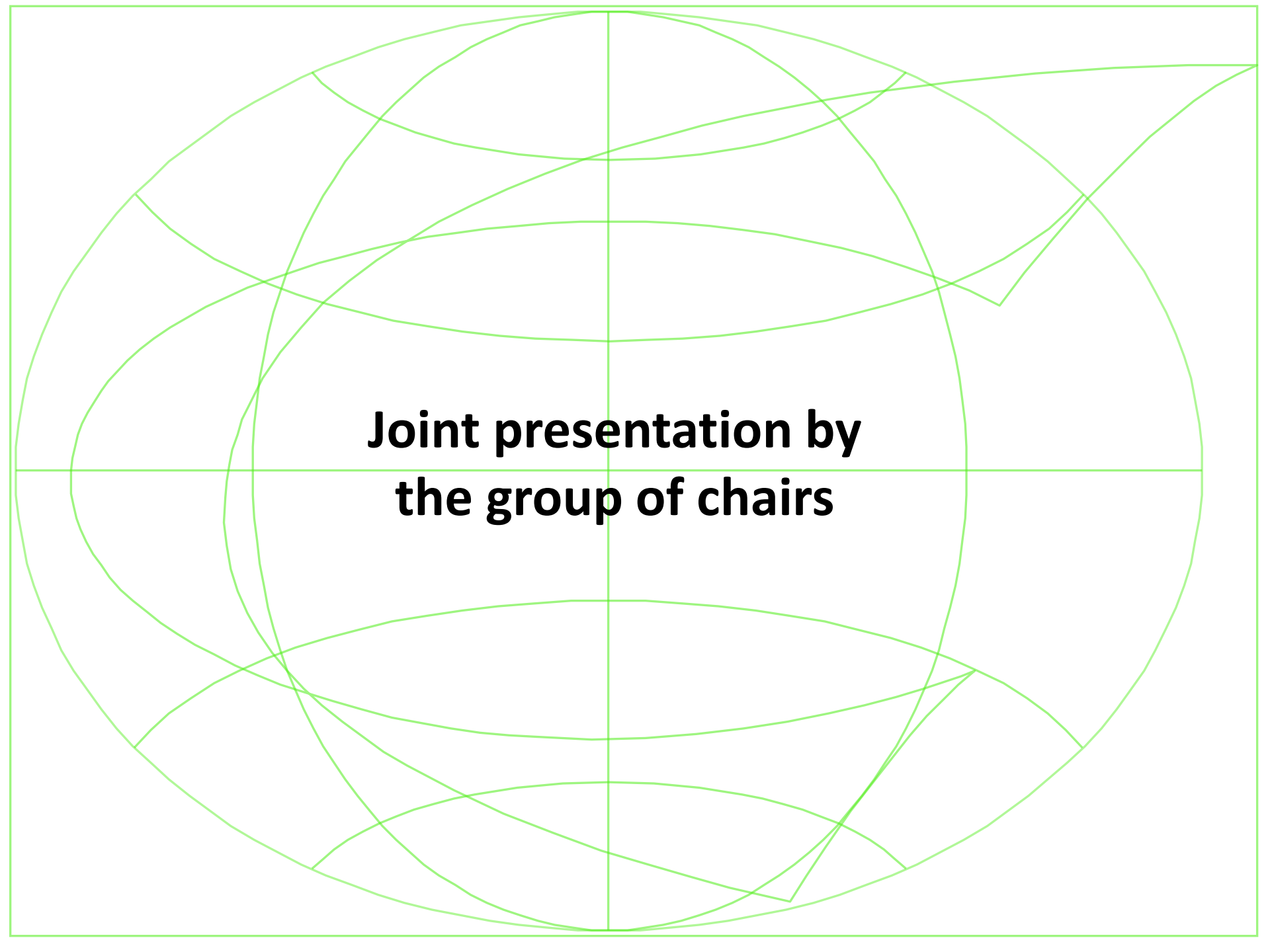


Regional working groups

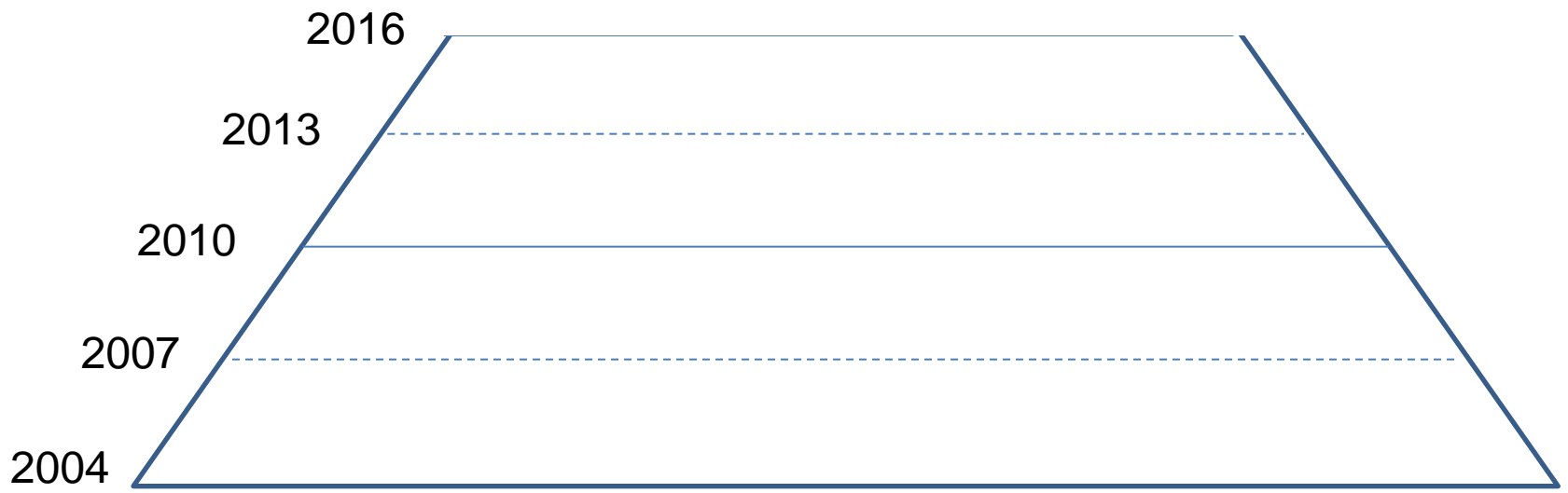


PSC  
INTOSAI Professional Standards Committee

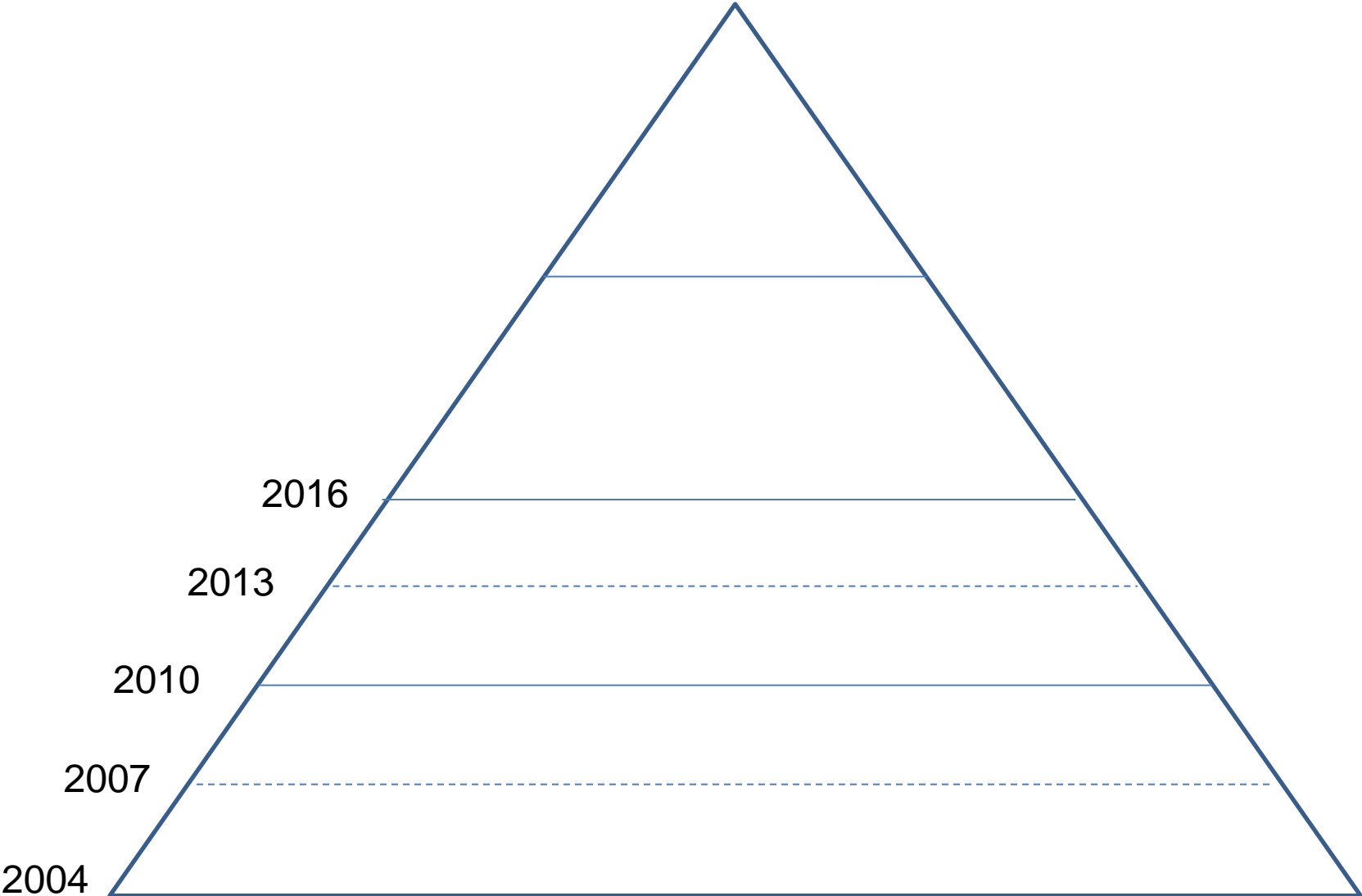




**Joint presentation by  
the group of chairs**



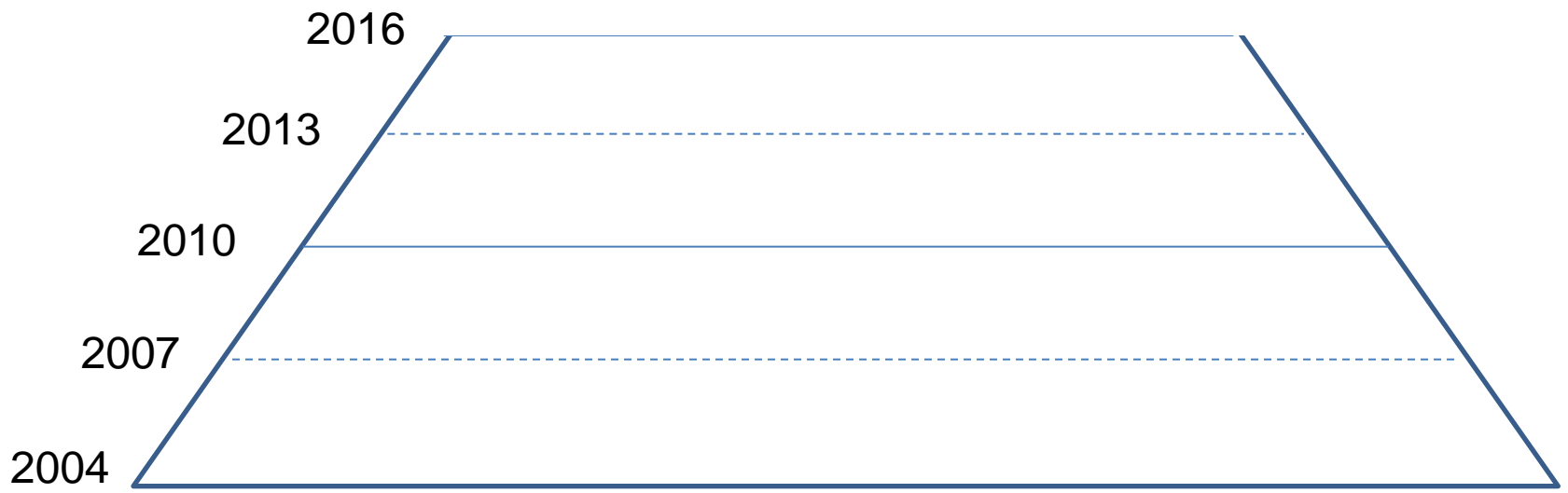
# Development goals for 2028



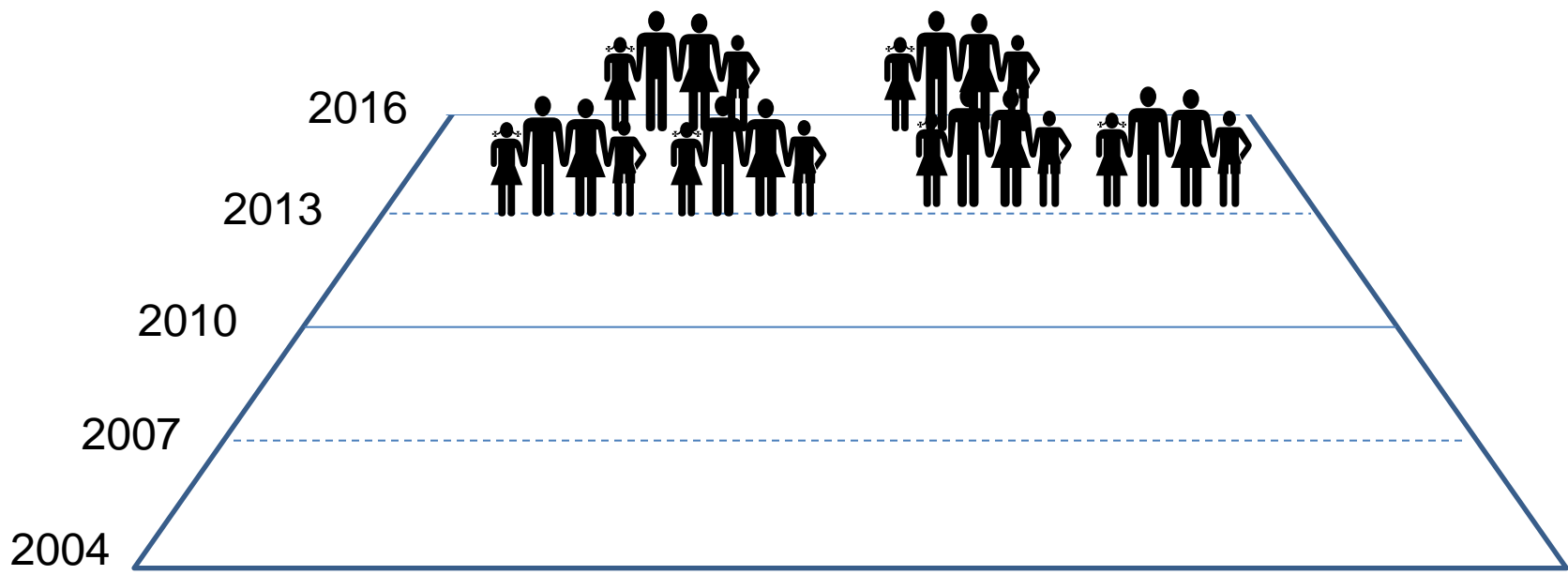
# DG 2028 for standard-setting

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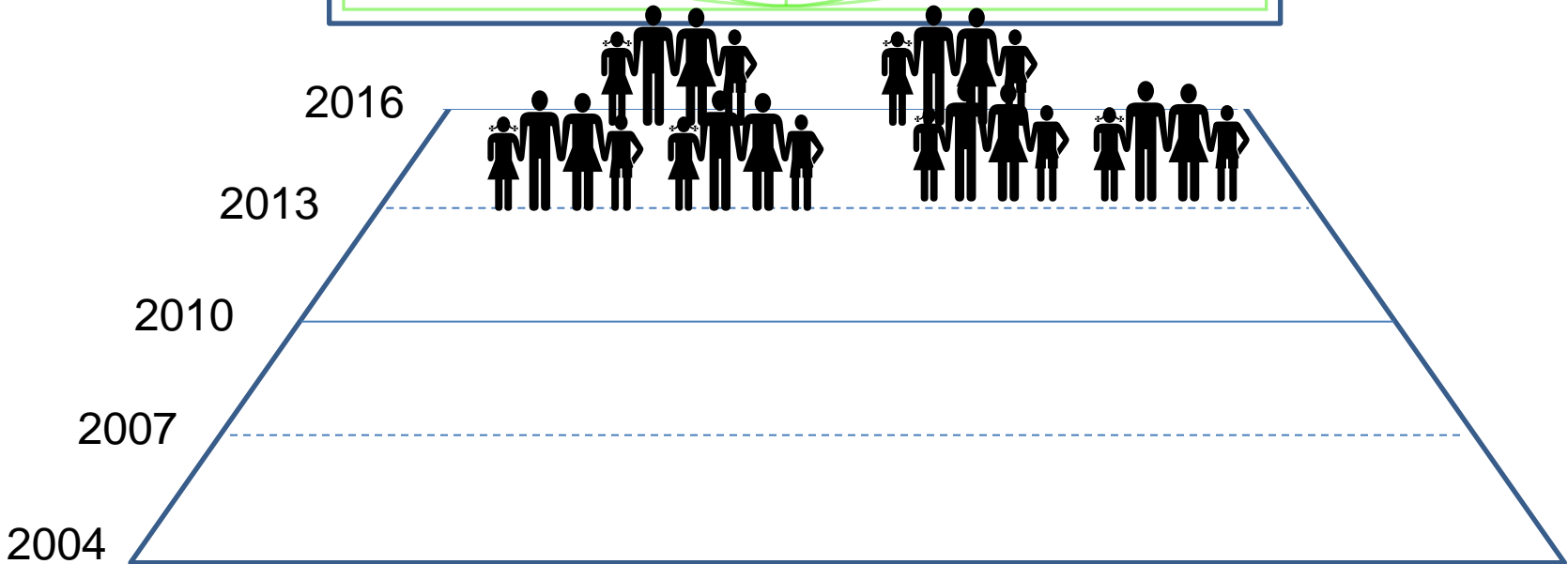
1. Standard-setting is a core task for INTOSAI and underpinned by robust structures
2. ISSAIs are the preferred solutions for SAIs and provides the basis for schemes of education and accreditation that defines public-sector auditing as a profession
3. The ISSAIs are widely recognized and ensures high quality audits that add value to the public sector



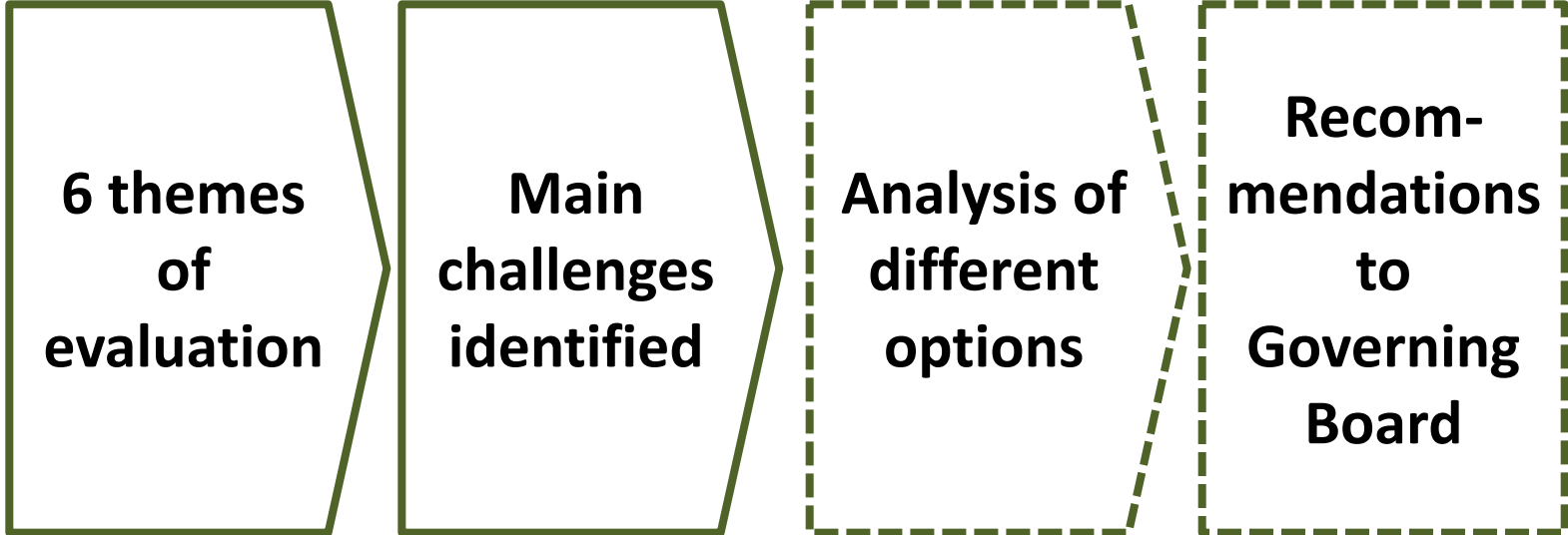




- 
1. Overall coordination
  2. Develop the ISSAI Framework
  3. Continuity and institutional memory
  4. Decision making
  5. Quality assurance
  6. Wider recognition
  7. Feedback mechanisms
  8. Competences and resources
  9. Implementation
  10. Remain aligned with INTOSAI culture



1. External observers in the PSC Steering Committee are separated out as an advisory board
2. United responsibility: The Steering Committee is developed towards a common INTOSAI forum that provides high-level leadership and ensures coordination between standards development, promotion and implementation
3. A common body is established to provide a forum for discussion and coordination of technical matters across the full ISSAI Framework. The body should prepare or take decisions which the due process for standards from 2010 gave to the PSC Chair or to the Steering Committees of either the PSC, the CBC or the KSC
4. The 5 subcommittees of the PSC will – in addition to their current role in development of standards – seek to further expand their outreach in the field of standards implementation
5. A common solution for administrative and secretarial support that can be drawn upon by all bodies



*Initial evaluation plan*

*Participants survey*

*Benchmarking*

*IDI review*

*FAS/PAS/CAS joint paper*

*Group of PSC chairs*

*PSC SteerCom meeting*

*CBC and KSC*

*Key partners*

*Regions – INTOSAI members*

*Finance and adm com*

*Task Force on Strategic PI*

*PSC SteerCom*

