



**INTOSAI**

Goal Chairs  
Collaboration  
PSC – CBC – KSC

## STATUS OF THE PROJECTS OF CURRENT SDP PROJECTS (As of May 17 - 2019)

### 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

### Projects under development

	Project	Responsible group	Current Stage of the Project	
PSC	1.2 A more principles-based and future-proof ISSAI 200	Financial Audit and Accounting Subcommittee	Exposure draft concluded (exposure period until June 25)	
	1.3 Consolidate and improve INTOSAI practice notes to ISSAIs	Financial Audit and Accounting Subcommittee	Exposure drafting being prepared	
	2.1 Provide Guidance on Financial Auditing	Financial Audit and Accounting Subcommittee	Project group suggested to discontinue the project	
	2.2 Provide Guidance on Compliance Auditing	Compliance Audit Subcommittee	Exposure draft submitted to FIPP for approval	
	2.3 Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits.	Compliance Audit Subcommittee	Project proposal under revision	
	2.6 Consolidated and improved guidance on reliance on the work of internal auditors.	Internal Control Subcommittee	Exposure draft being prepared	
	2.7 Consolidating and aligning guidance for audits of Privatisation with ISSAI 100	GUID on privatisation	Project group under the KSC	Project proposal approved. Exposure draft to be initiated.
		GUID on public private partnership (PPP)	Project group under the KSC	Project proposal being prepared
	2.8 Consolidating and	GUID in audit of information systems	Working Group on IT Audit	Endorsement version being prepared



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KSC	aligning guidance on IT audit with ISSAI 100	GUID in audit of security of information systems	Working Group on IT Audit	Endorsement version being prepared
	2.9 Consolidating and aligning the audit of public debt with ISSAI 100.		Working Group on Public Debt	Exposure draft approved (exposure period until August 13)
	2.10 Consolidating and aligning the audit of disaster related aid with ISSAI 100.		Project group under the KSC	Project proposal approved. Exposure draft to be initiated.
	2.11 Public Procurement audit		Working Group on Public Procurement Audit	Exposure draft being prepared
	2.12 International Pronouncement on Jurisdictional Activities of SAIs		Forum of Jurisdictional SAIs (under the Working Group of Value and Benefits of SAIs)	Exposure draft concluded (exposure period until June 17)
	3.10 Audit of Key National Indicators - Expressed need for guidance to undertake mandate of SAIs to audit and give assurance on performance indicators.		Working Group on Key National Indicators	Endorsement version being prepared

**Projects not initiated**

- 2.5 Consolidated and improved guidance on understanding internal control in an audit
- 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



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3.7 Auditing of implementation of state budgets and consolidated state accounts

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

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