## New ISSAIs/INTOSAI GOVs due for adoption at INCOSAI 2016

ISSAI 5300: Guidelines on Information Technology Audit – KSC ISSAI 5450: Guidance on Auditing Public Debt Management Information Systems – KSC ISSAI 5700: Guideline for the Audit of Corruption Prevention – KSC ISSAI 5800: Guide for Cooperative Audit Programs between Supreme Audit Institutions – CBC INTOSAI GOV 9160: Enhancing Good Governance for Public Assets – KSC INTOSAI GOV 9170: Debt Management Offices – KSC INTOSAI GOV 9300: Principles for External Audit Arrangements for International Institutions – KSC (Based on ISSAI 5000) INTOSAI GOV 9400: Guidelines on the Evaluation of Public Policies – KSC

## Revised ISSAIs due for adoption at INCOSAI 2016

ISSAI 30: Code of Ethics – PSC ISSAI 3000: Performance Audit Standard – PSC ISSAI 3100: Guidelines on Central Concepts for Performance Auditing – PSC ISSAI 3200: Guidelines for the Performance Auditing Process – PSC ISSAI 4000: Compliance Audit Standard – PSC ISSAI 5000: Audit of International Institutions – KSC – (Based on ISSAI 5010) 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 5421: Guidance on Definition and Disclosure of Public Debt – KSC ISSAI 5600: Peer Review Guidelines – CBC

## ISSAIs to be withdrawn at INCOSAI 2016

ISSAI 5420: 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.

ISSAI 5000 Principles for Best Audit Arrangements for International Institutions (now INTOSAI GOV 9300) ISSAI 5010 Audit of International Institutions (now ISSAI 5000)

## ISSAIs/INTOSAI GOVs currently being revised

ISSAI 5210: Guidelines on Best Practice for the Audit of Privatizations – KSC (SAI Egypt)

- ISSAI 5220: Guidelines on Best Practice for the Audit of Public/Private Finance and Concessions KSC (SAI Egypt)
- ISSAI 5230: Guidelines on Best Practice for the Audit of Economic Regulation KSC (SAI Egypt)

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

ISSAI 5410: Guidance for Planning and Conducting an Audit of Internal Controls of Public Debts ISSAI 5411: Debt Indicators

- ISSAI 5411. Debi 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