

Process for Publication of ISSAIs and INTOSAI GOVs on issai.org

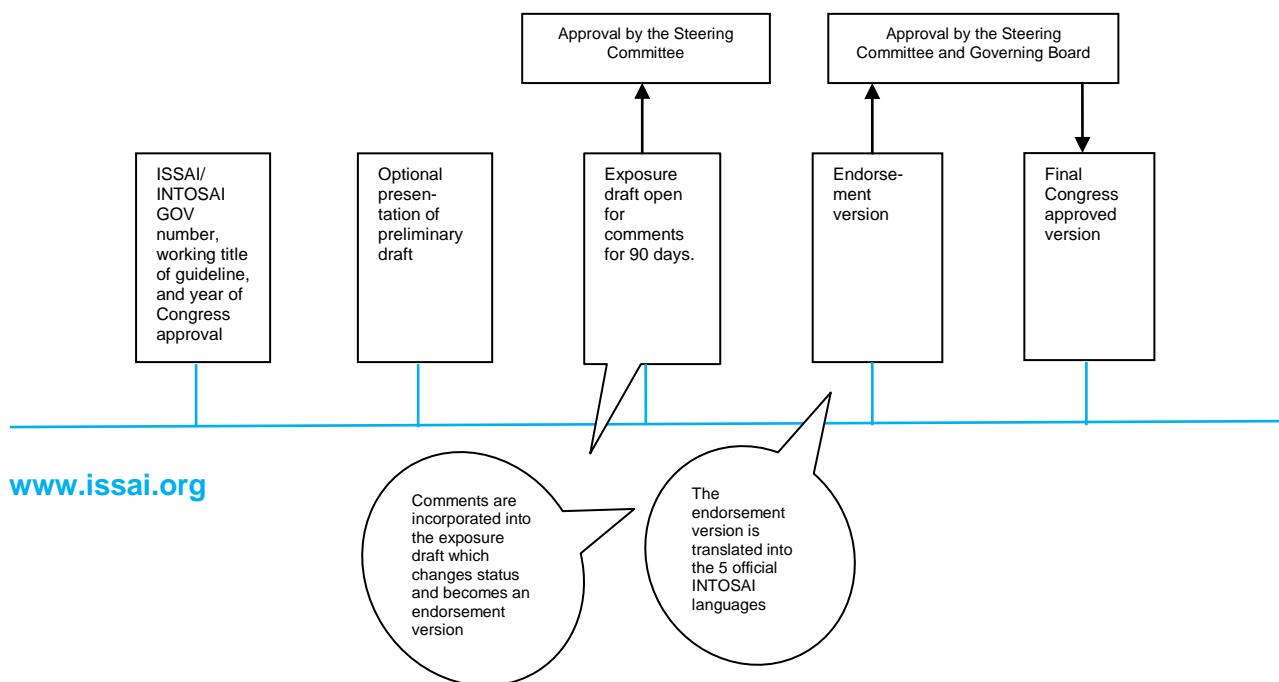
This document identifies the process which ISSAI and INTOSAI GOV guidelines developed by INTOSAI subcommittees or projects go through – in relation to publication on issai.org - before being finally endorsed by the INTOSAI Congress. The process was originally agreed between the PSC, the Capacity Building Committee, and the Committee on Knowledge Sharing and Knowledge Services (Goal 3). The guidance on publication of ISSAIs and INTOSAI GOVs on issai.org has been organised as follows:

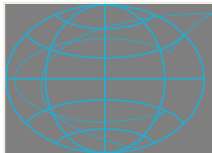
1. Introduction
2. Classification Principles
3. General Requirements to ISSAI and INTOSAI GOV documents
4. Process for Posting of ISSAIs and INTOSAI GOVS on issai.org

1. Introduction

The purpose of the description of the process is to facilitate the work performed by the PSC subcommittees and projects that are developing ISSAIs and INTOSAI GOVs for the ISSAI framework, and to ensure consistency in quality, timing, presentation, and launch of new guidelines for Supreme Audit Institutions (SAIs). The process includes instructions regarding format of documents, titles, submission of comments on exposure drafts, timing, language versions, etc.

The process ISSAIs and INTOSAI GOVs go through – with respect to publication on issai.org - before they are being endorsed by the INTOSAI Congress can be illustrated as follows:





2. Classification Principles

Guidelines developed by INTOSAI subcommittees are numbered in accordance with the official ISSAI Classification Principles (see issai.org):

ISSAIs

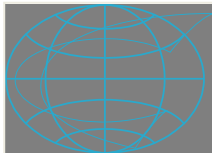
A guideline developed by an INTOSAI subcommittee or project must meet the following requirements to classify as an ISSAI (cf. the Classification Principles 1.):

- 1) The document requires endorsement by the INTOSAI Congress.
- 2) The document provides guidance within the professional standards of SAs, including recommendations on legal, organisational and professional prerequisites, conduct of auditing and any other assignments with which SAs may be entrusted. ISSAI documents may also include examples or descriptions of good practices.
- 3) The document has been developed in accordance with the due process for the development of ISSAIs and INTOSAI GOVs, as well as any additional due process requirements set by the appropriate subcommittee.

A guideline developed by an INTOSAI subcommittee or project must meet the following requirements to classify as an INTOSAI GOV (cf. the Classification Principle 9):

- 1) The document requires endorsement by the INTOSAI Congress.
- 2) The document contains guidance on internal control, accounting standards and other matters within the administrative sphere of responsibility. This includes documents guiding SAs in their professional assessment of measures taken by administrative authorities or guiding administrative authorities, and encouraging good governance.
- 3) The document has been developed in accordance with the due process for the development of ISSAIs and INTOSAI GOVs, as well as any additional due process requirements set by the appropriate subcommittee.

The PSC Secretariat will address and solve any issues relating to the classification of ISSAIs and INTOSAI GOVs in cooperation with the appropriate subcommittee or project.



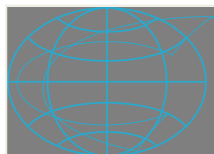
3. General Requirements to ISSAI and INTOSAI GOV Documents:

It should be noted that the general requirements do not apply in full to the work performed by the Financial Audit Guidelines Subcommittee due to the nature of the guidelines which are developed by this particular subcommittee.

- New guidance documents should be written into the respective templates which will be made available during the 1st quarter of 2009 on issai.org in English, French, Spanish, and German. The templates determine printing type, format of front page, page 2, format of headlines, sections and subsections.
- Forewords and appendices should be written into separate documents (templates will be made available on issai.org during the 1st quarter of 2009).
- References in ISSAIs or INTOSAI GOVs to other ISSAI or INTOSAI GOV documents should be made as follows: ISSAI 3000/5.4 – referring to section 5.4 in ISSAI 3000.
- ISSAI and INTOSAI GOV documents should be forwarded to the PSC Secretariat - issai@rigsrevisionen.dk - as word files or in another fully editable format. It is the responsibility of the subcommittee to ensure that the document is presented in the correct format that references to other official ISSAIs or INTOSAI GOVs are made in the correct manner, that the ISSAI or INTOSAI GOV number is in compliance with the Classification Principles, etc. The PSC Secretariat does not have the necessary resources to conduct a thorough review of the ISSAIs and INTOSAI GOVs submitted by the subcommittees for publication.
- The document will then be converted into a pdf file and posted on issai.org.
- If a decision to develop a specific ISSAI or INTOSAI GOV guideline is reversed at a later stage (during the development process), then the responsible PSC subcommittee should notify the PSC Secretariat to have the posting of the planned ISSAI or INTOSAI GOV removed from issai.org.
- Current ISSAI or INTOSAI GOV guidelines that are being updated or adjusted will retain their original ISSAI or INTOSAI GOV number.

4. Process for Posting of ISSAIs and INTOSAI GOVs on issai.org

Once it has been agreed that an INTOSAI subcommittee should develop a new ISSAI or INTOSAI GOV guideline for the framework, the following process should be adhered to with respect to publication on issai.org.



1. Planning Stage

The subcommittee or project responsible for the development of the new guideline, contacts the PSC Secretariat to reserve the relevant ISSAI or INTOSAI GOV number for the new guideline (in compliance with the Classification Principles). At the same time, the PSC Secretariat is informed of the proposed working title of the document, and expected year of endorsement. The PSC Secretariat will confirm receipt of the information by e-mail, and the working title, number of the new ISSAI or INTOSAI GOV guideline, and projected year of endorsement will be posted on issai.org.

List of actions

- E-mail to the PSC Secretariat with the following information:
 - Reservation of ISSAI or INTOSAI GOV number in compliance with the Classification Principles of the framework.
 - Working title of the guideline.
 - Planned endorsement year, i.e. when is the guideline expected to be presented at the INTOSAI Congress for endorsement.

Posting on issai.org

ISSAI 1000	Bridge between INTOSAI Auditing Standards and International Standards of Auditing (ISAs).	Planned for 2010
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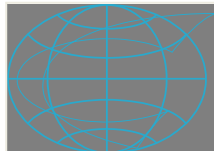
2. Preliminary drafts (optional)

Presentation of preliminary drafts of guidelines on issai.org is optional. Preliminary drafts are generally only presented for particular reasons, for instance if the draft has been presented at the INTOSAI Congress and the subcommittee wishes to make it available also to the INTOSAI membership. In this case, the subcommittee should mail a copy of the preliminary draft to the PSC Secretariat for posting on issai.org. It should be indicated clearly on the front page of the document that it is a preliminary draft.

Posting on issai.org

ISSAI 1000	Bridge between INTOSAI Auditing Standards and International Standards of Auditing (ISAs).	Preliminary draft
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3. Exposure drafts

The purpose of the exposure draft is to solicit comments from the INTOSAI membership and other stakeholders, preferably on specific issues or areas of the document. However, before the exposure draft can be posted on issai.org, it should be approved by the relevant steering committee. The INTOSAI Governing Board will be informed of the status of the guideline in connection with the submission of the annual PSC Status Report. To ensure that the formal content of new documents is in compliance with the Classification Principles of the framework, and the format for official INTOSAI products (paper format, printing type, etc.), the PSC Secretariat must receive a copy of the exposure draft before it is presented for approval by the relevant steering committee. Subsequently, the exposure draft will be posted on issai.org and the subcommittee will invite the INTOSAI membership and other stakeholders to comment on the draft.

The exposure draft is accessed via issai.org and comments to the exposure drafts are provided directly to the relevant subcommittee. The front page of the exposure draft should specify the areas of the document on which comment is sought, deadline for submission of comments, and contact details for the person to who comments should be directed. Exposure drafts are generally open for comments for 90 days. The relevant steering committee may decide to reduce the comment period if the subcommittee is under time pressure. The PSC Secretariat will send an e-mail to the relevant subcommittee when the comment period has expired and the exposure draft is closed for comments.

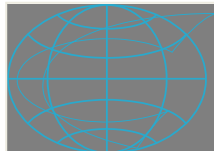
List of actions

- A copy of the exposure draft, including specification of the areas on which comments are sought, details of contact person and deadline for submission of comments is forwarded to the PSC Secretariat before the subcommittee invites the INTOSAI members and other stakeholders to comment on the draft.
- The subcommittee informs the PSC Secretariat of the requested date of posting on issai.org.
- The subcommittee is notified by e-mail of the posting on issai.org.
- The subcommittee informs the INTOSAI members of the exposure draft and invites them to provide their comments on the document

Posting on issai.org


ISSAI 1000	Bridge between INTOSAI Auditing Standards and International Standards of Auditing (ISAs).	Exposure draft Open: [comment period]
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- When the deadline for submission of comments is expired, the document will remain on issai.org, but will be "closed" for comments.


Posting on issai.org

ISSAI 1000	Bridge between INTOSAI Auditing Standards and International Standards of Auditing (ISAs).	Exposure draft Closed 
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- When the comment period has expired, the subcommittee forwards to the PSC Secretariat a document presenting all the comments received from the INTOSAI membership and other stakeholders. Comments may be presented in a table or the subcommittee may scan the letters/emails received with comments on the exposure draft into one single document. The document containing the membership comments is posted on the ISSAI website.
- Comments on an exposure draft should be made public on issai.org no later than 30 days after expiry of the comment period.

Posting on issai.org

ISSAI 1000	Bridge between INTOSAI Auditing Standards and International Standards of Auditing (ISAs).	Exposure draft View comments 
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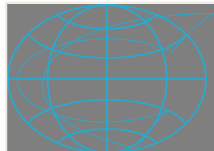
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4. Endorsement versions

Once the subcommittee has incorporated relevant comments/input made to the exposure draft, the document changes status and becomes an endorsement version, ready to be presented to and formally approved by the relevant steering committee and the INTOSAI Governing Board.

When the document has been approved by the Governing Board, the exposure draft posted on issai.org will be replaced by the endorsement version, which the subcommittee is required to forward to the PSC Secretariat immediately after the Governing Board meeting. Once the endorsement version has been approved by the Governing Board, the document is considered valid and may be used by Supreme Audit Institutions and others with an interest in public sector auditing.

Endorsement versions of ISSAI and INTOSAI GOV documents should be made available in the five official PSC languages English, French, Spanish, German and Arabic in accordance with chapter V – V4 of the Handbook for Committees of INTOSAI.

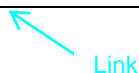


List of actions

- Relevant comments to the exposure draft are incorporated into the endorsement version which will be presented to the Governing Board for approval.
- Once approved by the Governing Board, the endorsement version – which has been translated into the five official INTOSAI languages by the subcommittee - is forwarded to the PSC Secretariat and replaces the exposure draft on issai.org.

Posting on issai.org

ISSAI 1000	Bridge between INTOSAI Auditing Standards and International Standards of Auditing (ISAs).	Endorsement version Approved by the Governing Board [year]
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The endorsement version will remain on the issai website until the document is finally endorsed by the INCOSAI Congress, at which point of time it will be displayed as follows:

Posting on issai.org

ISSAI 1000	Bridge between INTOSAI Auditing Standards and International Standards of Auditing (ISAs).	Endorsed [year]
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26.09.2008