

## Status on the expected results of the SDP:

### The INTOSAI-Ps, ISSAIs and GUIDs by INCOSAI 2019 and 2022

In 2016 INCOSAI decided that a new INTOSAI Framework of Professional Pronouncements (IFPP) should be implemented as soon as possible and be ready by the next INCOSAI in 2019. The Strategic Development Plan (SDP) for the IFPP for 2017-2019 defined how this overall goal should be achieved and provided for the initiatives needed to further improve and elaborate INTOSAI's professionals pronouncements beyond 2019. The SDP 2017-2019 includes a list of tentative projects organized under three priorities as well as a set of classification principles for the IFPP, which defines the four new categories of pronouncements: INTOSAI-Ps, ISSAIs, GUIDs and COMPs.

Before the individual projects are launched the tentative projects in the SDP needs to be further refined. In each case a project proposal is to be developed by the relevant working groups and approved by FIPP in line with the due process for the IFPP before the drafting work can start. This process is now so well advanced that it is possible to provide a first overview of the planned outcome of the SDP.

The table below therefore provide a list of all pronouncements, which are by March 2018 planned to be part of the IFPP by INCOSAI 2019.

The table is based on the outcome of the four FIPP meetings held after INCOSAI 2016. The information on the planned timeline for individual pronouncements reflects the project proposals developed by the individual working groups and approved by FIPP. FIPP has not attempted to make any forecasts as to whether all projects will be completed as planned and the table does therefore not take account of any possible risks to the planned timeline.

Based on the experience achieved over the last many years in INTOSAI as well as by other standard-setters the expected timeline for developing new pronouncements will normally be longer than 3 years. In general, any pronouncements, which are to be finalized before INCOSAI 2022 will therefore need to be based on the SDP 2017-2019. Project proposals based on the next SDP, which will take effect from INCOSAI 2019, will generally need a timeline aiming at finalization after 2022.

This means that any project proposals aiming at providing new or significantly improved INTOSAI-Ps, ISSAIs, GUIDs or COMPs by INTOSAI 2022 will need to be approved in due time *before INCOSAI 2019*. Such projects may be based on tentative projects under priority 3 of the SDP (which aims beyond 2019) as well as those of the tentative projects under priority 2 where a project proposal has not yet been approved by FIPP.

A list of all tentative projects, which have not resulted in project proposals by March 2018 is provided at the end of this document.

<b>Planned outcome of the SDP 2017-2019</b>		<b>Current status by March 2018:</b>			
<b>Based on current status by March 2018:</b>		SDP project	Stage 1 Project Proposal	Stage 2 Exposure Draft	Stage 3 Endorsement Version
<b>The IFPP by INCOSAI 2019</b>	<b>Pronouncements finalized after 2019</b>				
<b>INTOSAI founding principles</b>					
INTOSAI-P 1 - The Lima Declaration		(1)			
<b>INTOSAI core principles</b>					
INTOSAI-P 10 – Mexico Declaration on SAI Independence		1.1	Approved	Approved	
INTOSAI-P 12 – Value and Benefits of SAIs		(1)			
INTOSAI-P 20 – Principles of transparency and accountability		(1)			
<b>Fundamental principles of public-sector auditing</b>					
ISSAI 100 – Fundamental Principles of Public-Sector Auditing		(1)			
<b>SAI organizational requirements (SAI level)</b>					
ISSAI 130 – Code of Ethics		(1)			
ISSAI 140 - Quality Control for SAIs		(1)			
<b>Financial audit principles</b>					
ISSAI 200 – Financial Audit Principles		1.2	Approved	(Draft expected by 30.05.2018)	
<b>Performance audit principles</b>					
ISSAI 300 – Performance Audit Principles		(1)			
<b>Compliance audit principles</b>					
ISSAI 400 – Compliance Audit Principles		(1)			

<b>Financial audit standards</b>					
ISSAI 2000 – Application of financial audit standards		1.3	Approved	(Draft expected by 12/2018)	
<i>ISSAIs 2200-2815 = ISAs</i>		(1)			
<b>Performance audit standards</b>					
ISSAI 3000 - Performance audit standards		(1)			
<b>Compliance audit standards</b>					
ISSAI 4000 - Compliance audit standards		(1)			
<b>SAI organisational guidance</b>					
GUID 1900 - Peer review guidelines (Pre-IFPP document)					
<b>Supplementary financial audit guidance</b>					
GUID 2900/2010 – Acceptability of a public sector financial reporting framework		2.1	Approved	(Draft expected by 30.05.2018)	
<b>Supplementary performance audit guidance</b>					
GUID 3910 – Central Concepts for Performance Auditing (Pre-IFPP document)		(1)			
GUID 3920 – The Performance Auditing Process (Pre-IFPP document)		(1)			
<b>Supplementary compliance audit guidance</b>					
GUID 4900/4910 – Compliance audit guidelines (working title pending)		2.2	Approved	(Draft expected by 31.07.2018)	
<b>Subject matter specific guidance</b>					
<i>Applicable across different subject matters:</i>					
	(GUIDs 5000-5049 reserved) Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits	2.3	Approved		

			(Minor adjustments)		
GUID 5050 jurisdictional activities of SAIs		2.12	Conditionally approved - Final approval pending		
GUID 5090 - Audit of International Institutions (Pre-IFPP document)		(1)			
GUID 5091 - Arrangements for audit of International Institutions (Pre-IFPP document)		(1)			
GUID 5100 IT Audit		2.8	Approved	(Draft expected by 31.07.2018)	
GUID 5110 Information systems security		2.8	Approved	(Draft expected by 31.07.2018)	
	GUID 5160 Internal Auditors	2.6	(Pending)		
<i>Specific subject matters:</i>					
GUID 5200 - Activities with an environmental perspective (Pre-IFPP document)		(1)			
GUID 5201 - Environmental audit and regularity auditing (Pre-IFPP document)		(1)			
GUID 5202 - Sustainable development - The role of Supreme Audit Institutions (Pre-IFPP document)		(1)			
GUID 5203 – Cooperation on audits of international environmental accords (Pre-IFPP document)		(1)			

GUID 5250 Public debt		2.9	Approved	(Draft expected by 10/07/2018)	
GUID 5259 – Public debt information systems (Pre-IFPP document)		(1)			
GUID 5260 Governance of public assets (Pre-IFPP document)		(1)			
GUID 5270 Guideline for the audit of corruption prevention (Pre-IFPP document)		(1)			
GUID 5280 Public procurement		2.11	Approved	(Draft expected by 05/2018)	
GUID 5290 Key National Indicators		3.10	Approved	(Draft expected by 01/01/2019)	
	(GUID 5320 – Privatisation) (GUID 53xx – Public private partnerships)	2.7	(Pending) (Pending)		
	(GUID 5330 – Disaster management)	2.10	(Pending)		
<b>Other guidance</b>					
GUID 9000 - Cooperative audits between SAIs (Pre-IFPP document)		(1)			
GUID 9010 – The importance of an independent standard-setting process (Pre-IFPP document)		(1)			
GUID 9020 - Evaluation of public policies (Pre-IFPP document)		(1)			
GUID 9030 - Good practices related to SAI independence (Pre-IFPP document)		(1)			
GUID 9040 – Good practices related to SAI transparency (Pre-IFPP document)		(1)			
<b>Compency principles, standards and guidance (COMPs)</b>					

(Currently no planned)				
(1) = The updated pronouncement is produced through the relabeling, renumbering and editorial changes carried out by the PSC Sec in line with the due process for minor editorial changes (see SDP priority 1).				

### List of tentative projects in the SDP 2017-2019, which have not resulted in project proposals by March 2018

Number	Description in the SDP	Potential outcome after 2019 (INCOSAI 2022)
2.5	Consolidated and improved guidance on understanding internal control in an audit	GUID 5150 on internal control
3.1	Global INTOSAI messages on SDGs in the context of the IFPP and possible needs for guidance	Not determined  Revision of GUID 5202 (old ISSAI 5130 from 2016)
3.2	Global INTOSAI messages about audit arrangements and independent standard setting in the context of the IFPP	Not determined  Revision and reclassification of key messages from: GUID 9010 – The importance of an independent standard-setting process (Pre-IFPP document) GUID 5091 - Arrangements for audit of International Institutions (Pre-IFPP document)
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	COMPs – principles, standards and guidance
3.4	Providing a clear set of INTOSAI Core Principles	Revisions and additions in the INTOSAI-Ps 10-99  Might include high-level messages on good governance

3.5	Consolidate and refining the organizational requirements for SAIs	Revisions and additions in: SAI organisational requirements ISSAI 130-199 SAI organisational guidance GUID 1900-1999
3.6	Cross-cutting issues in ISSAI 3000 and 4000 – requirements for direct reporting engagements and guidance on related technical issues	Revisions of ISSAI 3000 and 4000 and/or additional ISSAIs in the 3000-series and 4000-series.  GUIDs in the 3900-series and 4900-series or GUIDs in the range of 5000-5050
3.7	Auditing of implementation of state budgets and consolidated state accounts	Additions to ISSAI 2000  GUIDs in the 2900-series
3.8	Obtaining an understanding of Economy, Efficiency and Effectiveness of an entity and applying relevant methods in the context of a performance audit	Revisions or additional ISSAIs in the 3000-series Revisions or additional GUIDs in the 3900-series
3.9	Obtaining an understanding of laws and regulations and other authorities regulating public entities in the context of a compliance audit	Revisions or additional ISSAIs in the 4000-series Revisions or additional GUIDs in the 4900-series  NB – purpose of SDP 3.9 might be achieved through GUID 4900 resulting from SDP 2.2