

Due Process for
INTOSAI
Professional
Standards

- Procedures for developing, revising and withdrawing International Standards of Supreme Audit Institutions (ISSAIs) and INTOSAI Guidance for Good Governance (INTOSAI GOVs)

WITH DRAFT AMENDMENTS

Version 1.1 – as approved by the PSC Steering Committee in Ottawa 27-29 May 2015

Presented by the PSC for discussion

by the

CBC and KSC Steering Committees and the

Governing Board in 2015

Final approval is planned for 2016

About this draft proposal

The status and purpose of this draft

It is the main objective of the Professional Standard Committee (PSC) under its mandate for 2013-2016 and goal 1 of INTOSAI's Strategic Plan to improve the standard-setting process.

The proposals included in this draft represent the general consent of all members of the PSC Steering Committee including representatives of the INTOSAI Regions, the Capacity Building Committee (CBC), the Knowledge Sharing Committee (KSC) and the five subcommittees for financial, performance and compliance auditing, internal control and accounting and reporting (FAS, PAS, CAS, ICS, and ARS). These proposals affect neither the role and responsibilities of subcommittees under the PSC (goal 1), the CBC (goal 2) and the KSC (goal 3), nor other INTOSAI organs outside the scope of goal 1, 2 and 3 of INTOSAI's Strategic Plan.

Before the due process is decided on by the INTOSAI Governing Board in 2016, we wish however to explore whether further improvements can be achieved. The PSC therefore invites all relevant parties in INTOSAI to provide their views and comments to this first draft during 2015.

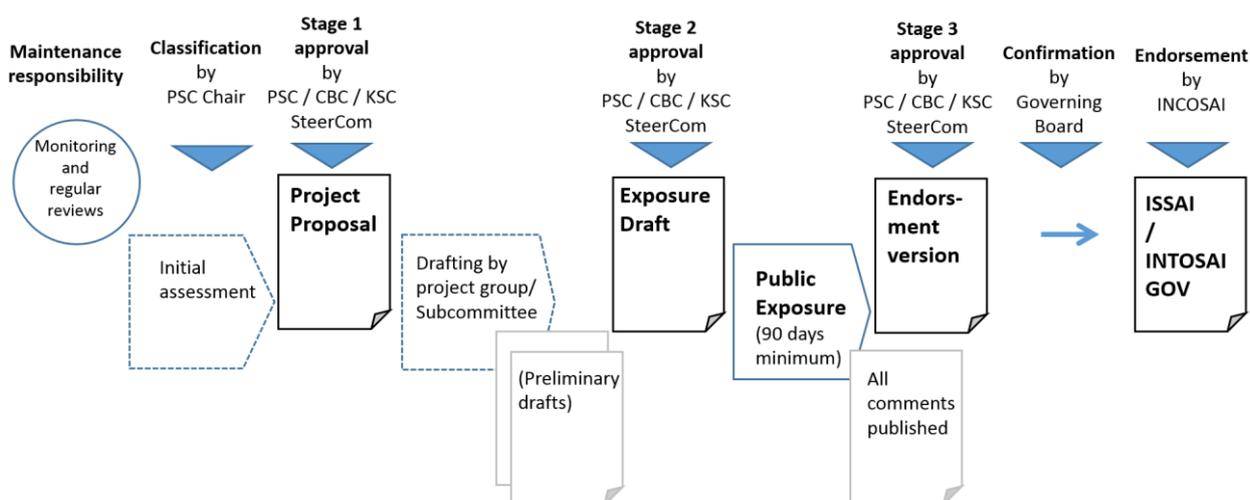
What will be achieved by this proposal?

The purpose of the amendments included in this draft is to achieve the following:

- ▶ **A clearer Framework of Professional Standards** – to the benefit of INTOSAI's members
- ▶ **A 'single gateway' for documents into the framework** – to ensure clear and consistent standards
- ▶ **A simpler process** – that accommodates all subcommittees and project groups providing content to the framework

The current text of the due process was developed in connection with the launch of the first comprehensive set of ISSAIs in 2010. It provides for three stages of approval of the content and quality of draft documents during the process of developing, revising or withdrawing standards before the outcome is ready to be presented to the Governing Board.

The main principles of the current process from 2010 can be illustrated in this way:

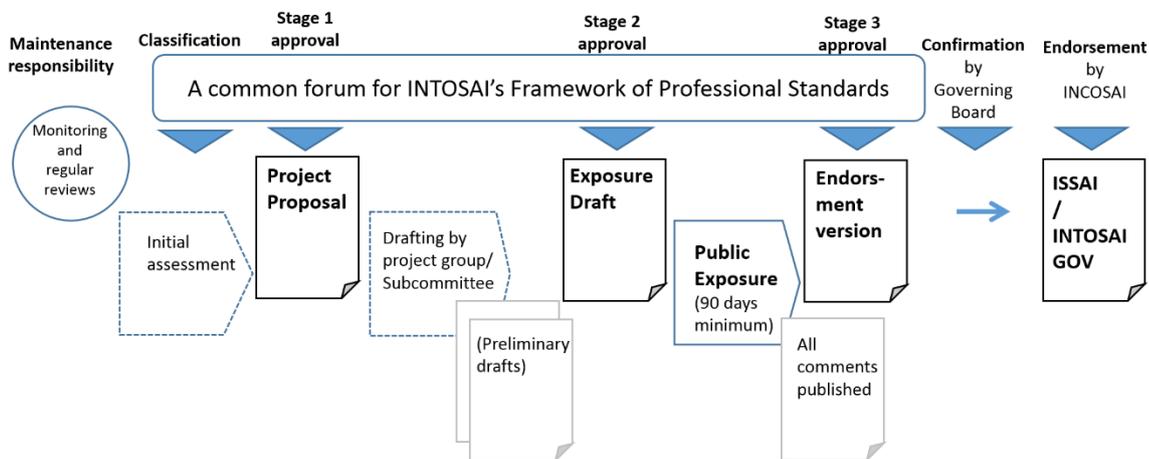


In the current process, the responsibility for approving the technical content and quality of draft standards is dispersed between different fora. At all three stages, the decisions on the approval of individual drafts can be taken by any of the three steering committees. The related decision on the inclusion and classification of the planned document in the Framework of Professional Standards is taken by the PSC Chair. This means, that there is no forum for considering common standard-setting issues and providing guidance and directions to the many different groups, which are working on draft standards in INTOSAI. Instead, there have been different gateways for documents into the framework. This has resulted in unwarranted differences in format, terminology and technical content as well as overlaps and inconsistencies in the messages provided through INTOSAI's standards. There are currently 78 ISSAIs and 9 INTOSAI GOVs in the framework and a further number are planned for endorsement by INCOSAI in 2016.

The general role of the three steering committees under INTOSAI's Strategic Plan is not to act as standard-setting bodies. The primary purpose of the steering committees is to provide strategic direction and ensure INTOSAI achieves its overall strategic goals. The composition and working methods of the three steering committees differ and none of them have been organised in a way that clearly reflect their standard-setting responsibilities. It has therefore been difficult for the three steering committees to focus on the important task of assessing and approving standards as intended by the due process in 2010.

In the revised due process this approval function will therefore be transferred to a common forum designated for this particular purpose. This forum may be composed accordingly and will have responsibilities in relation to the full set of drafts developed for the Framework of Professional Standards.

The future process from 2016 can be illustrated in this way:



The confirmation and endorsement by the Governing Board and INCOSAI will not be affected by the proposed changes. The individual drafts will continue to be developed by the relevant subcommittee or project group in accordance with its mandate and individual working procedures. It will be for each subcommittee within INTOSAI to consider whether it wishes to undertake maintenance responsibility for reviewing existing standards and take on projects to revise, develop or withdraw standards. The chairs of the PSC, CBC and KSC maintain a consolidated working plan of all planned and ongoing standards projects.

The transfer of approval competencies from the three steering committees and the PSC Chair to the common forum entails seven proposed amendments in the procedures for developing, revising and withdrawing standards. In this document, each of these amendments are highlighted in a blue box in this way:

1. Proposed amendment

[Brief description of what is changed]

The corresponding proposed changes in the wording of the due process are **marked in blue**. Note that the seven boxes will not be included in the final text and that some of the proposed amendments have editorial consequences throughout the document.

How will this draft be further elaborated and decided on?

Based on all the reactions and inputs provided during 2015 the PSC will develop an updated draft in close collaboration with the chairs of the CBC and the KSC. This second draft will be distributed for comments by all relevant parties in INTOSAI during 2016.

The strengthening of the standard-setting process has been an ongoing effort of the PSC Steering Committee under goal 1 since the first strategic plan from 2004. The need for improvements in the current process was particularly discussed in connection with INCOSAI in Beijing in 2013. In 2014 the PSC Chair presented an evaluation report to the Governing Board, which included recommendations on the establishment of the common forum and revision of the due process (see <http://www.psc-intosai.org/psc-steering-committee/evaluation-of-intosais-standard-setting/>). In response to these recommendations, the Governing Board concluded that the Board:

'looks forward to returning to this important matter during 2015 where the Board expects the group of goal chairs to assemble a common forum of technical experts to address standard-setting issues. As envisaged by the report, the Board will subsequently – in 2015 and 2016 – consider a proposal for a revised Due Process for INTOSAI Professional Standards. The Board will in that connection decide whether the common forum should become a permanent body with formal responsibilities in the standard-setting process'

The issue has subsequently been further discussed in the Task Force on Strategic Planning (TFSP), where it became clear that the future standard-setting process should rest on a simpler organisation involving fewer bodies than the current process. The common forum will contribute to goal 1 under the next Strategic Plan for 2017-2022. At its meeting in May 2015 the Finance and Administration Committee (FAC) further clarified that members of the new common forum should represent the broad role of INTOSAI rather than being independent of the SAI they represent. This draft proposal on the due process was approved at the PSC Steering Committee's meeting in Ottawa 27-29 May 2015 taking account of these deliberations.

Until the Governing Board has decided on the due process, the common forum will not become a permanent body. It will work on the basis of the mandates of the PSC, CBC and KSC on issues that falls within their remits.

The common forum is – in its initial form - assembled by the chairs of the PSC, CBC and KSC from a pool of 82 nominated candidates from 30 SAIs. The forum will start its work in November/December 2015. The initial task will be to consider how the ISSAI Framework can be further developed by:

- providing clearer distinction between auditing standards, other standards (requirements), guidelines, best practice documents, etc. covering both auditing, ethics, independence and capacity development
- providing clearer directions on the format and quality requirements for each of these different categories of documents as established by the common forum

The common forum is to report on its first recommendations in that regard to the steering committees of the CBC, KSC and PSC in 2016. The forum will also consider its own terms of reference before it is presented to the Governing Board for approval. During 2016 the forum will have opportunity to comment on the draft proposal on the due process and the current draft can be updated in light of the progress made by the forum.

What are we seeking input on at this stage?

The draft is presented by the PSC for discussion at the meetings of the Steering Committees of CBC and KSC and of the INTOSAI Governing Board in 2015. Through these consultations, we especially wish to explore:

1) Whether the Governing Board would wish to exercise its oversight function more actively. The oversight function of the INTOSAI Governing Board means that matters of principles in relation to the application of the due process should be referred to the Governing Board for discussion, and ultimately decision. The Governing Board can also decide to remit a matter back to the relevant committee, in particular in those cases where the due process may not have been properly followed. A more active oversight could provide better guarantees to INTOSAI's members and stakeholders that the due process is adhered to. This might however require a smaller group that could act on the Board's behalf (See the section marked by ' 1 ▶ ' on page 3 and recommendation 4 of the PSC's evaluation report).

2) Whether the common forum should continue to report to the group of chairs of the PSC, CBC and KSC. Before the Governing Board can decide whether the common forum should become a permanent body, the group of chairs will develop a proposal on how the common forum will refer to the overall INTOSAI organisation. This proposal will depend on the results of the TFSP, the related update of INTOSAI's statutes planned by the General Secretariat, consultations with FAC and the next PSC Chair as well as discussions within the PSC Steering Committee on its future role and organisation. Until other decisions are taken, the forum reports to the chairs of the PSC, CBC and KSC (See the section marked by ' 2 ▶ ' on page 2).

3) Whether there are needs or suggestions for further improvements in presentation and clarity of the document. The changes made in the current draft are restricted to issues relating to the transfer of competencies to the common forum. If there is general consent that further improvements are needed, these may be included in the next draft.

The wording of the current due process with proposed changes:

Introduction

This due process defines the procedures through which INTOSAI issues its Professional Standards. The due process is to be followed when developing, revising and withdrawing ISSAIs (International Standards of Supreme Audit Institutions) and INTOSAI GOVs (INTOSAI Guidance for Good Governance), as defined by the document “*the International Standards of Supreme Audit Institutions – INTOSAI’s framework of Professional Standards*”, which was as endorsed by INCOSAI in 2007.

The purpose of the due process is to maintain the integrity and rigour of the ISSAIs and INTOSAI GOVs thus promoting confidence among its stakeholders. In this way, the due process

- further supports the continued professionalization of the work on ISSAIs and INTOSAI GOVs within INTOSAI. The due process ensures that all ISSAIs and INTOSAI GOVs are subjected to the same consultative process and level of scrutiny leading to their approval.
- clarifies the different roles, duties and responsibilities ~~of the committees/ subcommittees/working groups/ task forces/project groups and chairs by clearly identifying uniform work and approval in INTOSAI’s standard-setting processes.~~
- ensures transparency in the work performed on the ISSAIs and INTOSAI GOVs; transparency is achieved via www.issai.org, where all ISSAIs and INTOSAI GOVs are displayed. Exposure draft ISSAIs and INTOSAI GOVs are also displayed on www.issai.org together with consideration of comments received. Transparency is also achieved by making working procedures and meeting material available to the public.
- ensures accountability; when developing ISSAIs and INTOSAI GOVs , the ~~subcommittees/working groups/task forces/project groups and chairs~~ [bodies involved](#) are accountable to INTOSAI and its members through ~~one of the four committees in~~ the INTOSAI strategic plan. Subcommittee/project group and task force chairs are committed to ensuring that work is progressing as planned. Prior to ~~formal approval-final endorsement~~ of the ISSAIs and INTOSAI GOVs, they are subject to a review process and approval by ~~the relevant steering committee-a common forum that is responsible for all professional standards.~~

1. The due process

The following identifies the various steps in developing, revising and withdrawing ISSAIs and INTOSAI GOVs. Each chapter describes the overall requirements and then highlights the approval processes. Initially, the basic roles and responsibilities in the due process are established.

A. Basic roles and responsibilities in the due process

The strategic plan of INTOSAI grants the Professional Standards Committee (PSC) responsibility for INTOSAI’s Professional Standards. (See the Handbook for Committees of INTOSAI for further details on INTOSAI committees.) Therefore, any questions and issues in relation to the application of this due process are to be resolved by the PSC in consultation with the INTOSAI Governing Board. The PSC may also decide on further procedures on practical matters in relation to the publication of draft documents and final standards.

In the document, references to committee chair, steering committee, and subcommittee refer to the respective committee chair, steering committee, and subcommittee of the Professional Standards Committee, the Capacity Building Committee, the Knowledge Sharing and Knowledge Service Committee, or the Finance and Administration Committee, as appropriate.

Reference made to the term “subcommittee” covers all INTOSAI working groups, task forces or project groups. The term ‘common forum’ refers to the single INTOSAI body that is designated for the purpose of assessing and approving ISSAIs and other professional standards as specified by this due process. The common forum is established jointly by the PSC, CBC and KSC for the purpose of guiding the development of draft standards and supporting documents, ensuring their technical quality and consistency as appropriate, and approving their inclusion in the INTOSAI Framework of Professional Standards before they are presented to the Governing Board. The common forum reports to the chairs of the PSC, CBC and KSC.

(cf. box 3)

2 ▶

When an INTOSAI subcommittee plans to develop ISSAIs or INTOSAI GOVs, an interval of ISSAI and INTOSAI GOV numbers ~~is~~ may be dedicated to the subcommittee by the ~~PSC Chair~~ common forum in compliance with the classification principles as defined by the document “*the International Standards of Supreme Audit Institutions – INTOSAI’s Framework of Professional Standards*” as endorsed by INCOSAI in 2007.

Once the subcommittee has developed a set of ISSAIs or INTOSAI GOVs, it is responsible for maintaining them.

Responsibility for maintaining a given interval of ISSAI and INTOSAI GOV numbers means that the subcommittee monitors new developments that may lead to a need for the development of new ISSAIs or changes in existing ISSAIs or INTOSAI GOVs. At fixed intervals, the subcommittee reviews the ISSAIs and INTOSAI GOVs for which it has the maintenance responsibility. The responsible subcommittee decides on an appropriate frequency at which the maintenance review is carried out. The maintenance frequency is communicated on www.issai.org.

1. Proposed amendment:

If no responsible subcommittee exists the chairs of the PSC, CBC and KSC are responsible for ensuring maintenance. The provision is clarified and it is added that maintenance in these cases may be achieved through the common forum.

The primary responsibility for maintenance will remain with subcommittees.

It is therefore also added that the chairs of the PSC, CBC and KSC maintain a consolidated working plan of all projects on professional standards.

If the subcommittee that developed the guidance originally no longer exists or wishes to be relieved of the maintenance responsibility, the ~~committee~~ chairs of the PSC, CBC and KSC ~~is made~~ are responsible for ensuring maintenance of the ISSAIs and INTOSAI GOVs. This may be achieved through the common forum.

Based on a maintenance review or other developments, the responsible subcommittee decides whether to initiate

- the process for developing standards as described in section 2.1
- the process for revising standards as described in section 2.2, or
- the process for withdrawing standards as described in section 2.3

The steering committees of Goal 1, 2, 3 and 4, respectively are common forum is responsible for approving draft documents. The chairs of the PSC, CBC and KSC maintain a consolidated working plan of all planned and ongoing projects to develop, revise or withdraw professional standards and refer the outcome of the projects ~~ring documents~~ to the INTOSAI Governing Board with the assurance that the due process has been followed. The steering committee common forum approves minor editorial and conforming changes as described in section 2.2. and approves proposals to withdraw ISSAIs and INTOSAI GOVs as described in section 2.3.

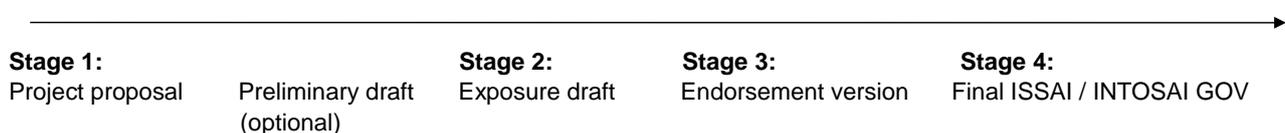
The INTOSAI Governing Board oversees that the due process is followed for all professional standards. The Committees report on an annual basis to the INTOSAI Governing Board providing an overview of new, revised and/or withdrawn ISSAIs and INTOSAI GOVs. The oversight function of the INTOSAI Governing Board means that matters of principles in relation to the application of the due process should be referred to the Governing Board for discussion, and ultimately decision. The Governing Board can also decide to remit a matter back to the relevant committee, in particular in those cases where the due process may not have been properly followed. Any change to the due process will be decided on by the Governing Board in consultation with the PSC Chair and other relevant committee chairs.

The INCOSAI endorses new ISSAIs and INTOSAI GOVs and the withdrawal of existing ISSAIs and INTOSAI GOVs.

1.1. The process for developing standards

There are four main stages in developing and issuing an ISSAI or INTOSAI GOV the project proposal, the exposure draft, the endorsement version and the final endorsement. The development of ISSAIs and INTOSAI GOVs from the project proposal to the final ISSAI or INTOSAI GOV can be illustrated by figure 1.

Figure 1: The stages in developing ISSAIs and INTOSAI GOVs



Stage 1: The project proposal

Before development of new ISSAIs or INTOSAI GOVs that are not part of a previously approved project is initiated, the subcommittee carries out an initial assessment. The purpose of the initial assessment is to determine the categories of auditing or other tasks that will be covered by the document, to consider the differences among SAIs that must be accommodated and to ensure consistency with existing ISSAIs and INTOSAI GOVs. In the initial assessment, it is determined to what extent 1) it will be possible and desirable to build on guidance from other internationally recognized, regional or national standard setters and if so, 2)

to what extent supplementary guidance is needed in order to meet the needs and concerns of the INTOSAI community.

Based on the initial assessment, the responsible subcommittee works out a project proposal for approval by the ~~steering committee~~ common forum. In areas where no subcommittee exists, the initiative to develop a project proposal may be taken by the common forum. The project proposal may refer the responsibility for the project to an existing subcommittee ~~or working group within the PSC or other INTOSAI committees~~ or establish a special project group to carry the project through. In either case, the common forum will assign one of its members as liaison to the project.

2. Proposed amendment:

The decision on classification and numbering is transferred from the PSC Chair to the common forum.

(Classification, i.e. deciding whether a planned document belongs in the Framework, whether it is an ISSAI or INTOSAI GOV and at which level and with which number it is included.)

The project proposal should specify the timeline and include suggestions for appropriate ISSAI or INTOSAI GOV numbers and working titles for any envisaged new documents. The classification of documents and the ISSAI/INTOSAI GOV number is decided on by the ~~PSC Chair~~ common forum on the basis of the principles for classification of INTOSAI's professional standards.

3. Proposed amendment:

The approval of project proposals is transferred from the PSC/CBC/KSC Steering Committees to the common forum.

One of the members of the common forum is appointed liaison to the project.

The drafts will continue to be developed by subcommittees/project groups as defined by the project proposal.

The purpose of the common forum is only to guide the development of drafts, ensure their technical quality and consistency as appropriate, and approve their inclusion in the INTOSAI Framework of Professional Standards before they are presented to the Governing Board.

Approval of project proposal

A project proposal is submitted to the ~~steering committee~~ common forum for approval.

The ~~steering committee~~ common forum approves:

- that the project addresses the issues identified in the initial assessment and should be launched; that the project proposal provides directions sufficient to define the scope of applicability of the proposed ISSAIs or INTOSAI GOVs and avoids overlaps and inconsistencies in the ISSAI framework;
- the organisation and timeline of the project, and
- the working title and proposed numbering according to the ISSAI framework classification principles.

Stage 2: The exposure draft

Drafts of ISSAIs or INTOSAI GOVs are developed in accordance with the approved project proposal. The subcommittees ensure that appropriate quality processes are in place to assure the quality of the draft ISSAIs and INTOSAI GOVs. The subcommittee may at any stage decide to publish preliminary drafts on www.issai.org.

4. Proposed amendment:

The approval of exposure drafts is transferred from the PSC/CBC/KSC Steering Committees to the common forum.

The finalized exposure draft ISSAIs and INTOSAI GOVs are approved by the [steering committee common forum](#) before they are exposed for public comment on www.issai.org.

If the ISSAI or INTOSAI GOV under development is replacing an existing ISSAI or INTOSAI GOV, the exposure draft or accompanying material should specify which ISSAI(s)/INTOSAI GOV(s) it is replacing.

The [PSC Chair common forum](#) ensures that all exposure drafts are classified in accordance with the ISSAI classification principles endorsed by INCOSAI 2007 and posted on www.issai.org. Matters concerning the interpretation of these principles shall be resolved by the PSC steering committee.

Approval of exposure drafts

Exposure drafts of the proposed ISSAI or INTOSAI GOV are submitted to the [steering committee common forum](#) for approval:

The [steering committee common forum](#) approves:

- that the exposure draft fulfils the purpose of the project in line with the directions of the approved project proposal and is of high quality;
- that any overlaps and inconsistencies in the ISSAI framework in relation to the proposed text have been appropriately addressed, and
- that the exposure draft can be submitted for public exposure.

Exposure drafts are posted on www.issai.org [by the PSC Chair](#). On the basis of the membership list provided by the INTOSAI General Secretariat, the subcommittee notifies all INTOSAI members and other relevant stakeholders of the exposure periods. This notification may be supplemented by an announcement in the INTOSAI Journal. INTOSAI also encourages and welcomes comments from other interested stakeholders, including national governments, multilateral organisations and other professional bodies and organisations. The comment period is normally 90 days. Comments are accepted in the five official INTOSAI languages.

Stage 3: The endorsement version

Comments are collected by the subcommittee and posted on www.issai.org 14 days after the exposure period has expired, at the latest. The comments remain posted until the Governing Board has referred the endorsement version to the INCOSAI for final endorsement. Comments on exposure drafts are analysed by the subcommittee to determine the effect on the draft before finalizing the endorsement version of the ISSAI or INTOSAI GOV. The considerations of the subcommittee regarding comments received are also displayed on www.issai.org. The subcommittee considers whether there have been substantial changes to the exposure draft that may warrant re-exposure.

The subcommittees work out executive summaries of maximum 150 words describing purpose, target group and scope of the ISSAIs and INTOSAI GOVs for exposure on the INTOSAI website and the ISSAI website. The executive summaries should be submitted to the INTOSAI General Secretariat in as many of the official INTOSAI languages as possible. Any outstanding translations will be performed by the General Secretariat. For ISSAIs that are based on ISAs, the description of the ISAs and Practice Notes will serve as executive summaries.

The subcommittee is responsible for translation of the ISSAI or INTOSAI GOV into the five official INTOSAI languages.

5. Proposed amendment:

The approval of endorsement versions is transferred from the PSC/CBC/KSC Steering Committees to the common forum.

This does not affect the subsequent confirmation by the INTOSAI Governing Board and endorsement by INCOSAI.

Approval of endorsement version

The endorsement version of the proposed ISSAI or INTOSAI GOV is submitted to the ~~steering committee~~ common forum for approval:

The ~~steering committee~~ common forum approves:

- that the comments provided in the exposure process are appropriately reflected in the endorsement version of the document;
- that the document can be forwarded to the INTOSAI Governing Board with the assurance; that the due process has been followed.

The endorsement versions are presented in a yearly report to the Governing Board. The chair of the subcommittee may supplement the report with an oral presentation to the Governing Board.

The ~~committee~~ chairs of the PSC, CBC and KSC assures the Governing Board that due process has been followed in all aspects.

Upon this assurance, the Governing Board refers the endorsement version to the INCOSAI for final endorsement.

Stage 4: The final ISSAI/INTOSAI GOV

When the Governing Board has decided to refer an endorsement version of an ISSAI or INTOSAI GOV to the INCOSAI for final endorsement, the ISSAI or INTOSAI GOV can be referred to officially as an ISSAI or INTOSAI GOV. At the same time, the endorsement version can be posted on www.issai.org and replace any existing ISSAI or INTOSAI GOV as specified in the exposure draft. The INCOSAI endorses the final ISSAI or INTOSAI GOV.

1.2. The process for revising standards

Implementation of minor editorial and conforming changes can be carried through as described in this section if they do not entail substantial changes that require the consent of the members of INTOSAI. Minor editorial and conforming changes include:

- Conforming changes in ISSAIs or INTOSAI GOVs at lower levels of the ISSAI framework when an ISSAI or INTOSAI GOV at a higher level has been changed or revised.
- Changes in ISSAIs or INTOSAI GOVs that include the full text of a standard developed by another internationally recognized regional or national standard-setting body when this standard has been changed.
- Other minor changes to ensure consistency in the terms used in all language versions.

Revisions of substance, i.e. insertion/deletion of sections, changes in key terminology, etc. require adherence to the due process for developing ISSAIs and INTOSAI GOVs, as described in section 2.1 of this document.

Minor editorial and conforming changes can be proposed by the subcommittee that is responsible for maintenance of the document. Minor editorial changes can also be carried through as part of a wider project in accordance with an approved project proposal.

The relevant subcommittee develops a version of the revised ISSAI or INTOSAI GOV that highlights the proposed changes and the final document for approval by the steering committee.

When the revised ISSAI or INTOSAI GOV is available in all 5 languages, it is considered a “revised ISSAI or “revised INTOSAI GOV” and will replace the existing ISSAI or INTOSAI GOV on www.issai.org. Each year the committee chair informs the Governing Board of any revised versions of the ISSAI or INTOSAI GOV that have been issued in the course of the year.

6. Proposed amendment:

The approval of minor editorial and conforming changes is transferred from the PSC/CBC/KSC Steering Committees to the common forum.

Approval of revised ISSAIs and INTOSAI GOVs

The revised ISSAI or INTOSAI GOV – including proposed changes – is submitted to the [steering committee common forum](#) for approval.

The ~~steering committee common forum~~ approves:

- that the due process for revising ISSAIs and INTOSAI GOVs can be used, i.e. the changes proposed are considered to be minor or conforming, and that public exposure is not required;
- that the revised ISSAI or INTOSAI GOV can be published on www.issai.org and replace the previously endorsed version.

1.3. The process for withdrawing standards

ISSAIs and INTOSAI GOVs that have been replaced, in accordance with this due process, by an endorsement version with the same number in accordance with a project proposal are withdrawn without further decision.

If an ISSAI or INTOSAI GOV includes the full text of a standard developed by another standard-setting body, it is withdrawn immediately when the original standard-setting body decides to withdraw the relevant standard.

At the request of the relevant subcommittee, the ~~PSC Secretariat will remove the~~ standard is removed from issai.org.

In all other cases, the following three-stage process should be followed.

Stage 1: Proposal to withdraw an ISSAI or INTOSAI GOV

The withdrawal of an ISSAI or INTOSAI GOV is based on a project proposal. The subcommittee works out a proposal explaining the reasons for the proposed withdrawal and submits the proposal to the ~~steering committee common forum~~ for approval.

Approval of withdrawal proposal

Proposals to withdraw ISSAIs and INTOSAI GOVs are approved by the ~~steering committee common forum~~.

The ~~steering committee common forum~~ approves:

- that the proposal to withdraw an ISSAI or INTOSAI GOV can be submitted for public exposure.

Stage 2: Withdrawing ISSAIs and INTOSAI GOVs

Withdrawal proposals are exposed for public comment following the same procedures as described in the process for developing ISSAIs and INTOSAI GOVs.

The subcommittee presents the comments obtained during the exposure period to the steering committee for consideration.

7. Proposed amendment:

The approval of withdrawals is transferred from the PSC/CBC/KSC Steering Committees to the common forum.

Approval of withdrawal of ISSAIs and INTOSAI GOVs

Based on the comments obtained, the common forum approves of the withdrawal of the ISSAI or INTOSAI GOV.

The ~~steering committee~~ common forum approves:

- that the ISSAI or INTOSAI GOV can be withdrawn from www.issai.org;
- that the decision to withdraw the ISSAI or INTOSAI GOV can be presented to the INTOSAI Governing Board with the assurance that the due process has been followed.

Stage 3: Final Endorsement

The committee chair informs the Governing Board of any withdrawals in an annual report. The chair of the subcommittee may further provide an oral presentation to facilitate the considerations of the Governing Board.

The ~~committee~~ chairs of the PSC, CBC and KSC assures the Governing Board that the due process has been followed in all aspects.

Upon this assurance, the Governing Board confirms the decision to withdraw the ISSAI or INTOSAI GOV and it is then up to the Governing Board to decide whether the proposed withdrawal should be referred to the INCOSAI for final endorsement.

The decision to withdraw an ISSAI or INTOSAI GOV can be finally endorsed by INCOSAI.

Once the decision to withdraw an ISSAI or INTOSAI GOV has been made by either the Governing Board or INCOSAI, it will be removed from www.issai.org.

~~Appendix 1: Flow charts (process for developing, revising and withdrawing).~~

~~Appendix 2: INTOSAI Organisation Chart.~~

[Appendixes are outdated and not needed – therefore deleted in the revised version]