ISSAI framework - overview of maintenance frequency

Document	To be reviewed	Responsible
Level 1 - Founding principles		
ISSAI 1 The Lima Declaration	(none)	
Level 2 - Prerequisites for the Functioning of Supreme Audit Institutions		
ISSAI 10 Mexico Declaration on SAI Independence	15 years (first review in 2022)	PSC Chair
ISSAI 11 INTOSAI Guidelines and Good Practices Related to SAI Independence	9 years (first review in 2016)	PSC Chair
ISSAI 12 Value and Benefits of SAIs – making a difference to the lives of citizens	9 years (first review in 22)	PSC Chair/Project group
ISSAI 20 Principles of Transparency and Accountability	15 years (first review in 2025)	PSC Chair
ISSAI 21 Principles of Transparency - Good Practices	9 years (first review in 2019)	PSC Chair
ISSAI 30 Code of Ethics	15 years (first review in 2013)	PSC Chair
ISSAI 40 Quality Control for SAIs	9 years (first review in 2019)	PSC Chair//Project group
Level 3 - Fundamental Auditing Principles		
ISSAI 100 Fundamental Principles of Public-Sector Auditing	15 years (first review due in 2028)	PSC Chair/Project group
ISSAI 200 Fundamental Principles of Financial Auditing	9 years (first review due in 2022)	PSC Chair/Project group
ISSAI 300 Fundamental Principles of Performance Auditing	9 years (first review due in 2022)	PSC Chair/Project group
ISSAI 400 Fundamental Principles of Compliance Auditing	9 years (first review due in 2022)	PSC Chair/Project group

Level 4 Auditing guidelines		
ISSAI 1000-2999 General auditing guidelines - financial audit	Subject to revision when the underlying ISA is revised.	Financial Audit Subcommittee
ISSAI 3000-3999 General auditing guidelines – performance audit	5 years (first review in 2014)	Performance Audit Subcommittee
Document	**Maintenance frequency**	**Responsible**
ISSAI 4000-4999 General auditing guidelines – compliance audit	5 years (first review in 2016)	Compliance Audit Subcommittee
ISSAI 5000-5099 Specific auditing guidelines - international institutions	5 years (first review in 2013)	Knowledge Sharing Committee Chair
ISSAI 5100-5199 Specific auditing guidelines - environmental audit	5 years (first review in 2013)	Working Group on Environmental Auditing
ISSAI 5200-5299 Specific auditing guidelines - privatisation	5 years (first review in 2013)	Knowledge Sharing Committee Chair
ISSAI 5300-5399 Specific auditing guidelines – IT audit	5 years (first review in 2013)	Knowledge Sharing Committee Chair
ISSAI 5400-5499 Specific auditing guidelines - public debt	5 years (first review in 2016)	Knowledge Sharing Committee Chair
ISSAI 5500-5599 Specific auditing guidelines - disaster-related aid	5 years (first review in 2018)	Knowledge Sharing Committee Chair
ISSAI 5600-5699 Specific auditing guidelines – peer reviews	3 years (first review in 2013)	Capacity Building Committee - Subcommittee on Peer Reviews
INTOSAI Guidance for Good Governance		
INTOSAI GOV 9100-9199 - Internal Control	6 years (first review in 2016)	PSC Subcommittee on Internal Control Standards
INTOSAI GOV 9200-9299 – The importance of an independent standard-setting process	6 years	PSC Accounting and Reporting Subcommittee
INTOSAI GOV 9250-9299 Integrated Financial Accountability Framework	5 years (first review in 2018)	Knowledge Sharing Committee Chair

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