



INTOSAI

Goal Chairs
Collaboration
PSC – CBC – KSC

STATUS OF ON-GOING SDP PROJECTS

(As of April 2018)

Projects under development

	Project	Responsible group	Current Stage of the Project	Finalising date (as project proposal)
PSC	1.1 Updating the preamble of INTOSAI-P 10 to include a reference to the UNs resolutions on SAIs	Project group led by PSC Chair	Analysis of comments on the exposure draft	November 2018
	1.2 A more principles-based and future-proof ISSAI 200	Financial Audit and Accounting Subcommittee	Exposure draft being prepared	September 2019
	1.3 Consolidate and improve INTOSAI practice notes to ISSAIs	Financial Audit and Accounting Subcommittee	Exposure draft being prepared	February 2020
	2.1 Provide Guidance on Financial Auditing	Financial Audit and Accounting Subcommittee	Exposure draft being prepared	September 2019
	2.2 Provide Guidance on Compliance Auditing	Compliance Audit Subcommittee	Exposure draft being prepared	August 2019
	2.3 Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits.	Compliance Audit Subcommittee	Exposure draft being prepared	December 2020
	2.6 Consolidated and improved guidance on reliance on the work of internal auditors.	Internal Control Subcommittee	Project Proposal being prepared	-



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KSC	2.7 Consolidating and aligning guidance for audits of Privatization with ISSAI 100	Project group to be set up	Initial Review completed	-
	2.8 Consolidating and aligning guidance on ITaudit with ISSAI 100	Working Group on IT Audit	Exposure draft being prepared	November 2019
	2.9 Consolidating and aligning the audit of public debt with ISSAI 100.	Working Group on Public Debt	Exposure draft being prepared	October 2019
	2.10 Consolidating and aligning the audit of disaster related aid with ISSAI 100.	Project group to be set up	Initial Review completed	-
	2.11 Public Procurement audit	Working Group on Public Procurement Audit	Exposure draft being prepared	July 2019
	2.12 International Pronouncement on Jurisdictional Activities of SAIs	Forum of Jurisdictional SAIs (under the Working Group of Value and Benefits of SAIs)	Project proposal conditionally approved by FIPP	November 2019
	3.10 Audit of Key National Indicators - Expressed need for guidance to undertake mandate of SAIs to audit and give assurance on performance indicators.	Working Group on Key National Indicators	Exposure draft being prepared	July 2019

p.s – in the case of projects 2.7 and 2.10, there was no clarity of the outcome of the projects. Therefore, a preliminary group was formed to make an initial review on the existing pronouncements. This work is finalised for both projects. The next step is the preparation of the project proposals.



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Projects not initiated

- 2.5 Consolidated and improved guidance on understanding internal control in an audit
- 3.1 Global INTOSAI messages on SDGs in the context of the INTOSAI framework of professional pronouncements and possible needs for guidance.
- 3.2. Global INTOSAI messages about audit arrangements and independent standard setting in the context of the INTOSAI framework of professional pronouncements.
- 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
- 3.4. Providing a clear set of INTOSAI Core Principles
- 3.5. Consolidate and refining the organizational requirements for SAIs
- 3.6 Cross-cutting issues in ISSAI 3000 and 4000 – requirements for direct reporting engagements and guidance on related technical issues
- 3.7 Auditing of implementation of state budgets and consolidated state accounts
- 3.8 Obtaining an understanding of Economy, Efficiency and Effectiveness of an entity and applying relevant methods in the context of a performance audit
- 3.9 Obtaining an understanding of laws and regulations and other authorities regulating public entities in the context of a compliance audit