# The 6 scenarios considered in the evaluation report

| | Scenario 0<br>Full stop at status quo | Scenario 1<br>Coordination by strong chairs | Scenario 2<br>Strengthening the PSC | Scenario 3<br>Building common solutions within INTOSAI | Scenario 4<br>A professional standard-setter | Scenario 5<br>A separate ISSAI organisation |
|---|---|---|---|---|---|---|
| **A. Leadership** | Divided between the PSC, CBC and KSC | **1.A Increased coordination between chairs** | **2.A The PSC assumes responsibility for all ISSAIs** | **3.A Permanent committee for professional matters** | ■ *The chair and steering group of the independent standard-setting board* | *(as in scenario 4)* |
| **B. Approval and classification** | Decisions on inclusion and classification of planned draft standards by PSC Chair<br><br>Approval by any of the steering committees (PSC/CBC/KSC) at 3 stages of the due process<br><br>Based on fixed membership | ■ *Each steering committee to rely more on the chair/the group of chairs* | **2.B A supporting technical group established internally in the PSC Steering Committee** | **3.B Common forum for the Framework of Professional Standards**<br>- established jointly by the PSC, KSC and CBC with experts drawn from all 3 committees as well as the Regions | **4.B A standard-setting board** | *(as in scenario 4)* |
| **C. Development of draft professional standards** | Decided on in the approved project proposal on development of a standard<br><br>The PSC, CBC or KSC Steering Committee can give any directions<br><br>Based on open and voluntary membership | ■ *Each subcommittee to take more directions from the chair/the group of chairs* | ■ *Any subcommittee /group developing standards to take directions from the PSC Steering Committee (also groups under other goal committees)* | *No change – but common forum give directions which can currently be given by the PSC Chair or the 3 Steering Committees* | *(The standard-setting board assisted by ad hoc task forces and the secretariat)* | *(as in scenario 4)* |
| **D. Stakeholder input** | 3 external observes in the PSC Steering Committee Subcommittees in relation to individual ISSAIs/INTOSAI GOVs | *(No change)* | **2. D Advisory board for the PSC Steering Committee** | **3. D Separate advisory board** | *(To be decided on by the standard-setting board)* | *(as in scenario 4)* |
| **E. Supporting functions** | Secretariats established for a limited time by chairing SAIs | ■ *Strong chairs/secretariats needed* | **2. E A new PSC chair with a strong secretariat** | **3.E Common supporting functions** – for all involved bodies Limited initial steps but allowed to grow with demands | **4.E A professional standards secretariat** – established from the outset | *(as in scenario 4)* |
| **F. Oversight and final endorsement** | Governing Board provides oversight that the due process is followed<br><br>All professional standards endorsed by INCOSAI | *(No change)* | *(No formal change – the oversight role of the Governing Board could be strengthened)* | ■ *The oversight role of the Governing Board to be exercised more actively* | ■ *No INCOSAI endorsement - the independent ISSAI board issue the standards* | ■ *An oversight body with external representation No INCOSAI endorsement* |
| **G. Relation to the INTOSAI organisation** | A goal in INTOSAI's 6-year Strategic Plan<br><br>driven by interested SAIs | *(No change)* | *(No change)* | *Reinforced in the INTOSAI statutes Limited INTOSAI funding* | *Reinforced through INTOSAI funding* | **5.G. Separate membership**– each SAI to decide whether it will be a member |

The measures of each scenario are further detailed in the following.

Cost calculations are found in a separate document (excel).

For each measure we have indicated the factors that will be critical for a successful implementation. We have indicated our assessment of these factors in the following way:

- 🟥 = Relatively high risk that the factor will prevent the success of the measure

- 🟨 = Some risk that the indicated factor will prevent the success of the measure

- 🟩 = Low risk that the indicated factor will prevent the success of the measure

# Scenario 1 – Coordination by strong chairs

**The scenario**
INTOSAI leaves it to the chairs of PSC, CBC and KSC (or any similar future goal committees) to ensure sufficient coordination. With the PSC the work is coordinated in the group of subcommittee chairs. The directions given by the chairs will need to be followed by all members of the standards-developing groups

**The following measures are introduced:**
**1A –** Increased coordination

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## Measure 1A – Increased coordination

**Key features of the measure**
- Meetings between PSC/CBC/KSC chairs to coordinate the overall ISSAI Framework
- More meetings among the 6 PSC/SubCom chairs to implement PSC/CBC/KSC agreements, clarify technical issues and prepare PSC SteerCom meetings
- Closer virtual cooperation (phone/video/collaboration tool/e-mail)

**Further options**
- Agreements with SubCom members on their level of contribution
- Stronger technical secretariats at the chairs of FAS, PAS and CAS to assist the drafting, carry out analysis etc.

**Relation to other measures**

Can be regarded as initial steps towards measure 2A/3A and 2B/3B

Measure 3A provides an alternative which in our assessment is better for INTOSAI in the longer run.

**Key steps to be taken**
- Agree between PSC SubCom chairs on ways of cooperating
- Agree between PSC, CBC and KSC to supplement the present means of cooperation (mutual representation in SteerComs)
- It would be for each individual SAIs to live up to agreements

**Factors that will be critical for success**
- 🟥 Delegates in subcommittees in PSC as well as CBC and KSC will have to accept the decisions taken by the chairs
- 🟥 Higher requirements to capacity and ability of the chairs: The chairs will need to commit more resources The future chairs – especially of the PSC and FAS, CAS and PAS – but also in CBC and KSC
- 🟥 The risk that subcommittee positions and vested interests block the possibility for chairs to agree on a solution
- 🟨 The general confidence in INTOSAI that all chairs act impartially without considering their own specific interests
- 🟨 Maintain the active role of Regions in PSC SteerCom

# Scenario 2 - Strengthening the PSC

## The scenario
INTOSAI leaves it to the PSC (or a similar goal committee) to drive the process of improvements towards 2016 and the PSC Steering Committee is entrusted with a united responsibility for all ISSAIs. The Steering Committee is reorganized to be able to take on this larger responsibility. A new PSC Chair sets up a sufficiently strong secretariat

## The following measures are introduced:
**2.A** - The PSC assumes responsibility for all ISSAIs
**2.B** - A supporting technical group established internally in the PSC Steering Committee
**2. D** - Advisory board for the PSC Steering Committee
**2. E** - A new PSC chair with a strong secretariat

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## Measure 2A – The PSC assumes responsibility for all ISSAIs

### Key features of the measure
- The approval function (3 stages) for all ISSAIs as defined by the due process for INTOSAI's Professional Standards is united in one body - the PSC Steering Committee
- The PSC Steering Committee is also given competencies to develop the full Framework of Professional Standards – e.g. define the levels and introduce new categories in addition to the ISSAIs and INTOSAI GOVs

### Further options
- The composition of the Steering Committee could be reconsidered - but the size could not be allowed to grow much further (efficient business and thorough discussion is critical in this scenario)
- The Steering Committee's approval function might concern the ISSAIs only. The Steering Committee's responsibility for INTOISAI GOVs or any additional categories of documents could e.g. be limited to decisions on inclusion/classification/numbering of documents in the Framework of Professional Standards
- Such future additional categories of documents - e.g. INTOSAI KNOWs, INTOSAI CAPs, INTOSAI SAIs or INTOSAI GUIDEs – may include some of the documents which are currently classified as ISSAIs but developed by groups under the CBC and KSC.

### This does not imply:
It is not assumed in this scenario that subcommittees of CBC and KSC will generally report to the PSC. (Only the approval of standards is transferred)
Does not affect the role of the Governing Board/INCOSAI

### Relation to other measures
Measure 3A provides an alternative which in our assessment is better for INTOSAI

### Key steps to be taken
- Amendment of the Due process for INTOSAI professional standards - could take effect from 2016
- Regional groups to appoint a representative for the Steering Committee for 2016-2019

### Factors that will be critical for success
- ■ That members of all subcommittees/groups know and accept decisions and directions from the PSC Steering Committee
- ■ That non-PSC group's will accept their documents are considered by a Steering Committee where only PSC-groups are represented (it might be possible to invite them ad hoc)
- ■ That the transfer of formal decision-making competencies from the CBC and the KSC to the PSC is widely support – also within CBC and KSC
- ■ That the PSC Steering Committee is able to achieve sufficient efficient business and drive the development of all ISSAIs as a set of standards
- ■ That the authority of the Steering Committee is respected among all parties in INTOSAI
- ■ That the lack of coordination between standard-setting and implementation can be addressed in other ways

**Measure 2B – A supporting technical group**

**Key features of the measure**
- A supporting technical group is established as an internal group within the PSC Steering Committee
- The group reviews draft ISSAIs to ensure quality, considers cross-cutting professional issues in relation to the standards and give directions to the various voluntary groups that develops draft ISSAI (or other documents for the framework).
- Decisions by the PSC Chair and Steering Committee under the due process are to be based on recommendations from the technical group and can be taken through silent procedures between meetings.
- The group is appointed by the Steering Committee and will generally consist of lower level representatives of the Steering Committee members who are able to meet for 5-10 days yearly with additional phone conferences

**Further options**
- The technical group could be given formal decision-making competencies in its own right. This may be defined through the PSC's terms of reference and/or the Due Process.

**Relation to other measures**

Will be strongly needed as a consequence of measure 2A

**Key steps to be taken**
- Carried through by a decision of the PSC Steering Committee
- SAIs with a seat in the Steering Committee appoints a representative for the technical group

**Factors that will be critical for success**
- That Steering Committee members can find representatives with sufficient time as well as competencies – maintaining an overview of the full framework is a demanding task
- That the group will have sufficient authority to define solutions that will generally be respected by all drafters in the subcommittees (voluntary groups)
- That the resulting group will include sufficient regional representation as well as a good balance between financial, compliance and performance auditing (risk of overrepresentation of financial auditors)

## Measure 2D – Advisory board for the PSC Steering Committee

**Key features of the measure**
- The external observers of the PSC Steering Committee are formally separated out as an advisory board, which may also include new representatives of auditors and users.
- The advisory board provides feed-back on the ISSAIs , the quality and reporting of public-sector audits and related matters

**Further options**
- It will be for the Steering Committee as well as subcommittees and the technical group to consider whether advisory board members participate in their meetings
- The role of the advisory board may be reflected in the Due Process for INTOSAI's Professional Standards

| Relation to other measures |
|---|
| The alternative 3D where the advisory board is linked to a common INTOSAI body that approves all standards will be more attractive for potential members. However 2D may be an important first step. |

| Key steps to be taken |
|---|
| Consultation with potential advisory board members |

| Factors that will be critical for success |
|---|
| ■ That members can be found  - to be explored |
| ■ That the costs of the members can be covered either by their own organisations or - in parts - by INTOSAI |
| ■ That it is possible to organize the work of the advisory board in a reasonable way if there are a split in competencies between the steering committee and the technical group (and between the PSC, CBC and KSC with regard to the Framework) |

## Measure 2E – A chair with a strong secretariat

**Key features of the measure**
- The Steering Committee is chaired by a SAI that provides secretarial support
- The secretariat organize the work of the technical group and will also be driver of any awareness raising on the ISSAIs and related activities
- The secretariat also support the work of subcommittees, participate in their meetings and helps to ensure that the decisions and directions of the steering committee and technical group are carried through in practice by the drafters/subcommittees
- The Secretariat includes around 4-6 fulltime staff with standard-setting competencies (more than what the SAI of Denmark has been able to provide)

**Further options**
- It might perhaps be possible to establish the Secretariat in cooperation with other Steering Committee members/subcommittee chairs – e.g. through secondments – but it will depend on the SAIs involved

| Relation to other measures |
|---|
| Will be highly critical for the success of the scenario |

| Key steps to be taken |
|---|
| - Define clear and demanding requirements to the next PSC chair/secretariat |

| Factors that will be critical for success |
|---|
| ■ That the chair can be found |
| ■ The capacity of the next PSC Chair to take on the task |
| ■ That INTOSAI is willing to accept that many SAIs will not meet the requirements and can therefore not be considered as chair |
| ■ That INTOSAI members are generally comfortable with the role of the chair and a strong secretariat that is run by a single SAI |
| ■ That the secretariat maintains – and is seen to maintain – impartiality between all parties and is able to disregard any special national considerations of the SAI with regard to content of the standards |
| ■ That any  additional supporting functions established at subcommittee level are equally committed to the steering committee and technical group and accept to take directions from the overall secretariat |

# Scenario 3 - Building common solutions within INTOSAI

## The scenario
The stepwise process of common institution building which INTOSAI has carried out under goal 1 since 2004 is continued in coming years. All relevant parties work together in order to establish the common solutions needed for standard-setting and strengthen INTOSAI as the global organization for public-sector auditing.

## The following measure are introduced:
**3A** Permanent committee for professional matters
**3B** Common forum for the Framework of Professional Standards
**3D** Separate advisory board
**3E** Common supporting functions

## Measure 3A – Permanent committee for professional matters

### Key features of the measure
- A high level body that will provide leadership oversight and ensure a coordinated effort of development and implementation of standards (across goal 1,2 and 3 as defined in the Strategic Plan 2010-2016)
- The committee is a permanent INTOSAI committee - defined in the INTOSAI Statutes rather than the Strategic Plan
- The committee guarantees the independence and impartiality of the bodies involved in standard-setting and of any supporting functions
- The committee drives the continued development of the standard-setting function and maintains functions that are currently entrusted in a single chair (works to provide resources, consider appointments, takes initiatives to set up any new working groups/subcommittees etc.)
- The committee is also responsible for any related longer-term efforts of implementation, training, SAI performance measurement and other professional corporation based on ISSAIs and other INTOSAI professional standards – it is a general committee for professional matters

### Further options
- The committee for professional matters could drive any future initiatives on certification in public-sector auditing based on the ISSAIs

### This does not imply:
It is not assumed in this scenario that the permanent committee considers the content of the individual standards

### Relation to other measures
Could appear similar to measure 2A but differs in important ways:
- maintains equality between PSC/KSC/CBC
- strengthens the link between standard-setting and implementation
- provides for new possibilities in the field of training and certification

### Key steps to be taken
- Clarify composition – regional representation as well as financial, compliance and performance auditing
- Further clarify area of competences
- New provision in the INTOSAI statutes

### Factors that will be critical for success
- 🟨 That the solution is widely supported
- 🟩 That the permanent committee's lines of reference and competencies are well-defined in relation to the two other permanent bodies – the Governing Board and the Financial and Administration Committee
- 🟩 That the organization of any future goal-committee's under the next Strategic Plan is based on the premises that the permanent committee will be established – it is therefore an issue that will need to be clarified before the TFSP can carry out its work

**Measure 3B – Common forum for the Framework of Professional Standards**

**Key features of the measure**
- A common forum is established to drive the development of the Framework of Professional Standards.
- The forum will define and maintain the relationship between;
  - the core definitions of the Framework, its levels, categories of documents and distinctions between standard and guidance and
  - the content of the individual documents produced by various voluntary groups
- It is therefore a group of experts drawn from the PSC, CBC, KSC (or any similar future committees) as well as the INTOSAI's regions
- The group of experts will have competencies to take some or all of the decisions on classification and approval at the 3 stages of the due process, which are currently taken by the PSC Chair or Steering Committee of either the PSC, CBC or KSC.
- The group of experts ensures quality and provides guidance and directions to all ISSAI developing groups.

**Further options**
- Distinctions with regard to the competencies may be made between ISSAIs and other categories of documents in the Framework - see measure 2B - this may serve to avoid 'overstretching' of the common forum and preserve a certain role for the steering committees of the PSC,CBC and KSC (if that is a concern)
- Criteria for selection of members may be used to ensure a balanced composition of the group while maintaining a limited size

**This does not imply:**
It is not assumed in this scenario that the role of voluntary group's (subcommittees) in the standard-setting is affected – they will maintain their current role in the development of ISSAIs

**Relation to other measures**

Whereas 3A concern the overall leadership 3B is a more technical body with standard-setting competencies

3B could appear similar to measure 2A but differs in important ways:
- affects the KSC and CBC as well as the PSC
- strengthen the link between standard-setting (Goal 1) and implementation (aspects of goal 2 and 3 and the work of IDI)

**Key steps to be taken**
- Establish the group in a common process driven jointly by the chairs of PSC, CBC and KSC
- Amendment of the Due process (could take effect from 2016 at the earliest)

**Factors that will be critical for success**
- That the sponsoring SAIs allow the experts to act independently for the common good
- That the pool of 40-50 persons who indicates in the PSC survey that they have ISSAI knowledge and experience in ISSAI development provides a sufficiently broad basis for recruitment
- That at least 12 of these people are willing and able to devote a sufficient number of working days (costs assessments have been based on 80 days/yearly per person including 12 meeting days) – requires that the forum gets sufficient decision making competences
- That the work of group is effectively facilitated by a supporting person – especially in the initial phase

**Measure 3D – Separate advisory board**

**Key features of the measure**
- A separate advisory board which – in addition to the current external observers in the PSC Steering Committee – should include representation of auditors and users of audit reports from the regional or global level.
- The advisory board provides feed-back to the common forum (measure 3B) on the ISSAIs , the quality and reporting of public-sector audits and related matters

**Further options**
- The advisory board may have a wider role in relation to other professional matters as well (cf. 3A)
- The advisory board – or individual members - may further be used as mechanism of feedback by the various committees and subcommittees involved in the standard-setting

| Relation to other measures |
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| Is so some extent similar to measure 2C but differs in the following way: <br> - The advisory board has a single partner that can consider feed-back on  the full set of standards (measure 3B) |
| **Key steps to be taken** |
| -   Amendment of the Due process (could take effect from 2016 at the earliest) <br> -   New provision in the INTOSAI statutes |
| **Factors that will be critical for success** |
| 🟨 That the costs of the members can be covered either by their own organisations or - in parts - by INTOSAI <br> 🟩 That members can be found  - to be explored – but we are more likely to get good members in this scenario than in 2D |

## Measure 3E – Common supporting functions

**Key features of the measure**

- A common solution for secretarial support is established
- This will unite and strengthen or replace some of the functions currently provided by various individual SAIs for a limited term (chairs of the PSC and subcommittees)
- Initially the scope and size of this function is limited. With time the function is allowed to grow in response to future demands and in line with the possibilities for staffing and financing such demands may generate.
- The function is financed through a combination of different sources already used in INTOSAI including a substantial measure of in-kind contributions (eg. through secondments)
- The function refers to the permanent committee for professional matters (recruitment of leader, prioritization of resources including in-kind contributions etc.). This ensures the independence and impartiality of the function in relation to various internal and external stakeholders

**Further options**

- If the function is limited to a single person the primary role will be to support the common forum and help to ensure its relations to the permanent committee and guide the various subcommittees and other ISSAI – developing groups.
- Migth perhaps also be a number of persons that have been committed by different SAIs to work as virtual secretariat or seconded to a common physical location. This might allow for a wider portfolio of tasks in promulgating good professional practices of public-sector auditing
- With time this function may generate new possibilities and sources of financing through training, certification and consultancy services for individual member SAIs.

**Relations to other measures**

Compared with 2D the key difference is that 3D is:

- Based on the principle that all INTOSAI members should be eligible as chairs of any committees or other groups established to organize the voluntary work by members as a result of the strategic plan
- will *reduce* instead of reinforce INTOSAIs dependency on the chairing SAIs of committees/subcommittee's
- the leader of the function refers to a collective INTOSAI organ rather than an individual SAI/committee chair

At least a single supporting person will be critical for the success of the overall scenario – especially 3B and 3D.

**Key steps to be taken**

- Define an initial financing model: For the single person the model may e.g. be as for the Strategic Director. For a larger unit inspiration may be taken from IDI and/or SIGMA.
- Principal decision by FAC and GB
- A feasible first step may be to appoint a director for professional standards/matters
- The permanent committee (measure 3A) may then consider feasibility of a larger secretariat – budget and possibilities of locations

**Factors that will be critical for success**

- ■ That there are SAIs that are willing to fund the costs in a set-up where the funding does not also provide control over the function
- ■ That a competent leader and further staff can be found
- ■ That there is a permanent committee for professional matters or another adequate INTOSAI body that can exercise and effective function as a managing board
- ■ That there is an adequate common forum for the Framework with competencies and authority regarding the technical content of the standards

## Scenario 4 – A professional standard-setter

**The scenario**
INTOSAI moves fast to set up a professional standard-setting organization that can fully match the organization of other standard-setters. A strong secretariat and a standard-setting board is established and financed through INTOSAI means.

**The following measures are introduced:**
**4. B**. A standard-setting board
**4. E** A professional standards secretariat

(3.ED has been included in cost calculations)

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### Measure 4.B – a standard-setting board

**Key features of the measure**
- A standard-setting board with responsibility for defining the requirements in the ISSAIs. This includes approving project proposals, setting up drafting groups, and endorsing final draft ISSAIs. The board consists of experts in standard-setting recruited on the basis of merit.
- Funding of the standard-setting board (i.e. travel expenses and administrative support, see measure 4.E) will be based on a permanent allocation in INTOSAI's budget, donor funding for specific projects or general grants.
- The system of maintenance review is abolished and it will be for the standard-setting board to establish any project groups needed to develop draft standards. These may include members from any SAIs that wishes to contribute.

**Further options**
- FAS, PAS and CAS may become more general committees for the professional development of financial, compliance and performance auditing. They could also be ensured a role in commenting on new ISSAIs and provide a pool of experts that may be drawn upon as members the project groups established by the board as well as in INTOSAI's efforts of capacity building and training.
- A separate board may be set up on education and certification or the standards-setting board may be responsible for these areas as well.
- The standard-setting board may decide on the establishment of an advisory board of external stakeholders (audit professionals, users of audit report, etc.) as in 3D.

**Relation to other scenarios**
Compared with measure 3B a key difference is that:
- the board is fully independent
- the board is free to establish any project groups needed and not tied to specific subcommittees
- the board is

**Key steps to be taken**
- Nomination of members for the board
- Decision on the establishment of the standard-setting board in connection with INCOSAI 2016
- The steering committees for PSC, KSC and CBC will hand over all responsibilities for standard-setting to the standard-setting board. The PSC may be dissolved after the establishment of the board.

**Factors that will be critical for success**
- 🟥 That sufficient resources and funding is made available to establish a professional board and supporting secretariat.
- 🟨 That the current high level of membership engagement in existing subcommittees and groups in PSC, CBC and KSC can be directed towards other purposes than ISSAI production
- 🟨 That SAIs are willing to contribute with experts for the standard-setting board a significant number of annual meeting days for a limited financial compensation.
- 🟩 That board members can be found

## Measure 4.E – a professional standards secretariat

**Key features of the measure**
- A secretariat with a full time staff provides support to the standard-setting board, technical assistance to drafting groups and guidance to users of the ISSAIs.
- Funding of the secretariat will be based on a permanent allocation in INTOSAI's budget, donor funding for specific projects or fixed financial contributions.
- At least the leader of the secretariat is employed and paid fulltime by INTOSAI. The rest of the staff is seconded from different SAIs
- Office facilities are funded by INTOSAI to ensure independence and impartiality from any individual SAIs.

**Further options**
- Because it is based on secondments a good physical location as well as an attractive professional environment will be important – e.g. rented premises at UN or OECD locations in cities like London, Paris or New York
- Will be likely to generate new possibilities and sources of financing through training, certification and consultancy services for individual member SAIs.

| Relations to other scenarios |
| --- |
| Is a precondition for setting up the board (4.B) |

| Key steps to be taken |
| --- |
| - Decision on INTOSAI funding |
| - Identification of physical location |
| - Recruitment process |

| Factors that will be critical for success |
| --- |
| ■ That sufficient resources and funding is made available to establish the professional standards secretariat. |
| ■ Finding the right persons and a good location |

# Scenario 5 – A separate ISSAI organisation

**The scenario**
An organization with responsibility for developing and maintaining the ISSAI framework is established separately from INTOSAI.

**Key measures considered:**
**5.G - Separate membership**

Standard-setting board (4. B) and secretariat (4.E) as in scenario 4

## 5.G - Separate membership

**Key features of the scenario**
- Membership of the organization will be open for SAIs, other organizations and individuals with a relation to public sector auditing
- .The central body of the organization is a professional board with responsibility for defining the requirements in the ISSAIs. This includes approving project proposals, setting up drafting groups, and endorsing final draft ISSAIs. The board consists of experts in standard-setting recruited from the members of the organization on the basis of merit.
- An oversight body consisting of leaders from member SAIs/organizations and external stakeholders. Nominates members of the board, formulates the overall strategy and oversees the due process. (necessary to replace the Govering Boards' oversight role in the due process)
- Funding of the organization will be based on membership fees and donor funding for specific projects or general grants.

**Further options**
The ISSAI organization may develop an ISSAI certification division with responsibilities in certification, training and implementation of ISSAIs. The certification division will be funded by certification fees and income from consultancy services.

| Relation to other scenarios |
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| Is based on scenario 4 but provides an alternative to INTOSAI funding |

| Key steps to be taken |
|---|
| - Transfer of responsibilities for standard-setting to the ISSAI organisation in the Strategic Plan 2016-2019 and/or INTOSAI statutes.<br>- |

| Factors that will be critical for success |
|---|
| ■ That a sufficient number of SAIs, organizations and individuals join the organization to reach a critical mass of support and membership fee funding.<br>■ Acceptance from INTOSAI that the organization takes over the responsibility of the ISSAI framework.<br>(otherwise as in scenario 4) |