

NOTE to all INTOSAI members and other interested parties

## EXPOSURE DRAFT SDP Project 3.10

The Secretariat of the Working group on Key National Indicators (WGKNI) welcomes comments from any INTOSAI members or other interested parties on the Exposure Draft related to project 3.10 of INTOSAI Strategic Development Plan, which objective is to provide methodological support to SAIs conducting audits of development and use of key national indicators, enhance SAIs capacities in conducting performance audits of preparedness to implement and monitor implementation of the UN sustainable development goals, and support knowledge sharing regarding the audits of development and use of key national indicators among the SAIs worldwide.

For the first time, the issues related to the use of performance assessment systems and indicators as their core part were widely discussed at the premises of XIX INCOSAI in Mexico in 2007.

The delegates of XIX INCOSAI emphasized the value of sharing knowledge and information about key national indicators, as well as their specific experiences and lessons learned, with SAIs worldwide. In order to facilitate information sharing among its member SAIs and to ensure their success in conducting the various roles related to working with key national indicators an INTOSAI Working Group on Key National Indicators was created.

The first results delivered by the WGKNI, namely the White Paper on Key National Indicators (presented at XX INCOSAI in Johannesburg in 2010) and “Key National Indicators: Guidance for Supreme Audit Institutions” (presented at XXII INCOSAI in Abu Dhabi in 2016), were descriptive in nature, identifying common methodological approaches related to development and use of KNI by SAIs.

The ideas of preparing a Standard based on the White Paper on KNI was initially declared at the 64th meeting of the Governing Board in Beijing, China in October 2013. However, it was decided to develop first a guidance document on the working group level and only then start the work on the Standard within the ISSAI framework.

At the 70th INTOSAI Governing Board meeting adopted the Revision for the Strategic Development Plan of the INTOSAI Framework of Professional Pronouncements 2017-2019. The plan included the pronouncement under the name Guidance on audit of the use and development of key national indicators.

During the meeting in March 2017 WGKNI discussed the structure and the main concepts of the pronouncement. The preliminary draft of the GUID was disseminated among the group members for comments in July 2018. Comments of AFROSAI, SAI Austria, and SAI Slovakia were received and considered. Besides In accordance with the quality assurance process for outlined in the project proposal, before sending the exposure draft to FIPP for approval, WGKNI got comments from the FIPP liaison, the Compliance Audit Subcommittee, the Performance Audit Subcommittee, and the INTOSAI Working group on Programme Evaluation.

As established in the “Due process for INTOSAI’s framework of professional pronouncements”, the exposure draft was approved by the Forum for INTOSAI Professional Pronouncements (FIPP).

Now we are looking forward to your expert opinion concerning the GUID. The exposure period is 90 days, so comments must be provided no later than 11 March 2019, to the following e-mail address: [intrel@ach.gov.ru](mailto:intrel@ach.gov.ru). Comments are accepted in the five official INTOSAI languages. It is expected that the new pronouncement will be approved by Governing Board in September 2019, date on which it will take effect.

Sincerely,