

Project Proposal

PART A: PROJECT IDENTITY

Description	Information						
Project number and title as per SDP	1.1. Updating the preamble of INTOSAI-P 10 to include a reference to the UNs resolutions on SAIs						
Working title(s) for the new pronouncement(s)	INTOSAI-P 10 – Mexico Declaration on Independence						
Project aim	Update the preamble of INTOSAI-P 10 to include a reference to the UNs resolutions on SAIs						
Project objectives	The update should: <ul style="list-style-type: none"> - incorporate the elements highlighted by the UN resolutions among the principles of INTOSAI due to its importance as an instrument of global governance, and - support the wide dissemination of the resolutions among SAIs worldwide. 						
Project duration	17 months (see Part B below)						
Name of the lead WG ¹	PSC Secretariat						
Key contacts	Name	Surname	Address	Email	Office Phone	Business Mobile Phone	Organization / Sponsoring SAI
Project Group lead	Paula	Dutra	Brazil	dutraph@tcu.gov.br	+556133167442	+5561985896919	SAI of Brazil
Contact person for the goal chair	Rafael	Torres	Brazil	rafaellt@tcu.gov.br	+556133167626	+5561981248538	SAI of Brazil
FIPP liaison officer							
Other anticipated project team members	Please see the section C.7 below that identifies the anticipated project team members						

PART B: PROJECT MILESTONES

¹ For those “type A” projects where an existing working group/subcommittee is considered to have “natural ownership” of the project

Project Proposal

Stage		Due process milestones			
1.	Project proposal	Start Date	End Date	Expected Time in Total	Comments
		July 10, 2017	August 11, 2017	1 month	
		N.B. Allow three months between end date of stage 1 and start date of stage 2 for FIPP approval of the project proposal			
2.	Exposure draft	Start Date	End Date	Expected Time in Total	Comments
		November 13, 2017	December 15, 2017	1 month	
		N.B. Allow three months between end date above and start date below for FIPP approval of the exposure draft			
3.	Endorsement version	Start Date	End Date	Expected Time in Total	Comments
		June 15, 2018	July 13, 2018	1 month	
		N.B. Allow three months between end date of stage 3 and start date of stage 4 for FIPP approval of the project proposal			
4.	Final pronouncement, including translation into all official INTOSAI languages*	Start Date	End Date	Expected Time in Total	Comments
		October 8, 2018	November 1, 2018	1 month	
		*“Unless other mechanisms have been established, the working group is responsible for translation of the approved endorsement version into the five official languages.” (Due Process, page 9). Time must be allowed to obtain the required translations of the endorsement version(s).			

Project Proposal

PART C: INITIAL ASSESSMENT AND PROJECT PROPOSAL

N°	Initial assessment - Matters to be covered (Due Process, pages 6 and 7) ²	
C.1.	Explanation of the need for the project Explanation of the purpose of the project	<p>The need for the project was identified in the 2017-2019 Strategic Development Plan (SDP) approved by INCOSAI in December 2016. This project has been classified among priority 1 projects.</p> <p>In recent years, Members States of the United Nations General Assembly adopted two resolutions regarding the work of Supreme Audit Institutions. They are:</p> <ul style="list-style-type: none">- Resolution 66/209 (2011) on Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions, and- Resolution 69/228 (2014) on Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions. <p>The documents recognize the importance of the independence of SAIs and their role in public administration, which is conducive to the achievement of national development objectives and priorities as well as internationally agreed development goals.</p> <p>Through the resolutions, Member States are encouraged to give due consideration to the independence and capacity building of supreme audit institutions in a manner consistent with their national institutional structures. The role SAIs have in fostering government accountability for the use of resources and their performance in achieving development goals is also acknowledged. The purpose of the project is to update the preamble of INTOSAI-P 10 to include this message among the principles of INTOSAI to strengthen the link between the need for independence for SAIs to effectively play their role in society.</p>

² Please give detailed explanations in the right-hand column or provide references to annexed supporting material

Project Proposal

		Also in light of the importance that UN resolutions have as an instrument of global governance, which sends a powerful message to countries worldwide, it is important for the SAI community to be aware of the content of the resolutions.
C.2.	Description of the categories of auditing or other engagements that will be covered by the new pronouncement(s)	Principles level – clarify issues in relation to the SAI’s role in society as well as high level aspirations for the proper functioning.
C.3.	Description of different types of SAIs / audit engagements that must be accommodated in the new pronouncement	Principles level apply to all types of SAIs and all types of audit engagements.
C.4.	Challenges, if any foreseen, that would have to be managed by SAIs in implementing the new pronouncements	No challenges are foreseen.
C.5.	Explanation of how consistency with ISSAI 100, other existing ISSAIs and other professional pronouncement(s) will be ensured	The Principles level is above ISSAI 100 and nevertheless the update does not intent to make substantive changes to the pronouncement, only to add elements to its preamble.
C.6.	Explanation of the extent to which it will be possible and desirable to build on pronouncements from other internationally recognized, regional or national standard-setters and, if so, the extent to which supplementary pronouncements are needed to provide clarity on new pronouncement	Does not apply.
N°	Project proposal - Matters to be covered (Due Process, page 7)²	
C.7.	Explanation of organisation of the project describing how project group members will be drawn from relevant sub committees/ working groups/ other interested parties	Since the working group on the ISSAI 10 has been dissolved, the PSC Secretariat (SAI Brazil and the ECA) was put in charge of initiating action on this project. The INTOSAI General Secretariat, the SAI of Mexico and the SAI of Canada will also be working alongside the PSC Secretariat to carry out this task.
C.8.	Explanation of the outcome of the project specifying how existing professional pronouncements may be affected.	Existing pronouncements should not be affected.
C.9.	Explain the quality processes that will be applied in the drafting process (see Due Process, page 7 and 8) along with the parties that the project group will consult and engage with.	The project team will adhere to the Due Process for INTOSAI’s framework of professional pronouncements, promoting ample consultation, but no specific measures to assure quality are foreseen.

Project Proposal

PART D: AUTHORITIES

PERSON	NAME	SURNAME	DATE	SIGNATURE
Project leader				
Responsible Goal Chair				