

Preface

Within the framework of INTOSAI's strategic plan 2005-2010 and the dual approach of INTOSAI's Professional Standards Committee (PSC), the PSC Chair and the President of the Institute of Internal Auditors (IIA) signed a Memorandum of Understanding (July 2007) creating a co-operation process between both organizations. The XIX INCOSAI (Mexico, November 2007) gave the PSC Subcommittee on Internal Control Standards the mandate to further develop INTOSAI Guidance for Good Governance.

The Subcommittee members put forward two topics in particular for further elaboration: the relation between SAIs and internal auditors and the internal auditor's independence in the public sector. The Subcommittee action plan was submitted to and approved by the PSC Steering Committee and the INTOSAI Governing Board (2008).

This new guidance on both topics is the result of the joint effort of the Subcommittee members and the wider INTOSAI community. The work has been prepared by a Task Force set up among the Subcommittee members, with delegates from the Supreme Audit Institutions of Bangladesh, Hungary, Lithuania, the Netherlands, Romania, the Russian Federation, South Africa, Spain, the Sultanate of Oman, Ukraine, the United Kingdom, the United States of America and Belgium (chair) and from the Institute of Internal Auditors, who met in Brussels in April 2008. Preliminary drafts were submitted for comment to all Subcommittee members and to the PSC Steering Committee members in September-October 2008. The PSC Steering Committee approved exposure drafts of INTOSAI GOV 9140 and 9150 at its meeting in Brasilia in June 2009. These drafts were subsequently exposed for public comment until October 2009. The Subcommittee discussed the incorporation of the comments received and the technical accuracy, wording and consistency of the drafts at its plenary meeting hosted by the Accounts Chamber of the Russian Federation in Moscow in February 2010. The PSC Steering Committee approved endorsement versions of the drafts at its meeting in Copenhagen in May 2010.

I would like to thank all Subcommittee members, and especially the members of the Task Force and the host of the Subcommittee plenary meeting, for their dedication and co-operation in completing this project.

Draft INTOSAI GOV 9140 and 9150 are being presented for approval by the XX INCOSAI (Johannesburg, November 2010).

Philippe ROLAND

Senior President of the Belgian Court of Audit

Chairman of the INTOSAI Subcommittee on Internal Control Standards

Ignace DESOMER

President of the Belgian Court of Audit

Executive of the INTOSAI Subcommittee on Internal Control Standards