

# LIST OF PROJECTS APPROVED IN THE SDP 2017-2019

## Priority 1 - Inclusion of references to UN resolutions and updating ISSAIs for financial auditing (Table 2)

N°	PROJECT NAME (PRELIMINARY)	EXISTING MATERIAL REVIEWED	PRELIMINARY WORKING GROUP MAY BE DRAWN FROM	CATEGORY
1.1	Updating the preamble of INTOSAI-P 10 to include a reference to the UNs resolutions (No further revision is foreseen)	ISSAI 10 in light of the UN resolutions (will be implemented together with the change to INTOSAI P10)	PSC/FIPP The PSC working group on ISSAI 10 has been dissolved INTOSAI General Secretariat	INTOSAI Principles
1.2	A more principles-based and future-proof ISSAI 200	ISSAI 200 in order to reduce the details and make the principles more robust in light of present and future changes in the ISA5A first review of ISSAI200 has already been made by the FAAS Secretariat	PSC ISSAI 100/200 ad hoc group (dissolved); Financial Audit and Accounting Subcommittee INTOSAI Regions (any interested/relevant groups as needed)	ISSAI 200 Financial Audit Principles
1.3	Consolidate and improve INTOSAI practice notes to ISSAI5	All practice notes in ISSAIs 1200-1815 In order to retain the notes that can be classified as part of the ISSAIs (Application material) A new format may be considered	Financial Audit and Accounting Subcommittee	ISSAI

## Priority 2- Tentative projects on guidance to support the use of the ISSAIs (Table 3)

N°	PROJECT NAME (PRELIMINARY)	REASONS FOR THE PROJECT (FIPP'S CONSIDERATIONS)	EXISTING MATERIAL REVIEWED OR INCLUDED AS SOURCES	PRELIMINARY WORKING GROUP MAY BE DRAWN FROM	CATEGORY
2.1	Provide guidance on financial auditing	At the moment, there is only limited practical guidance. (The practice notes to the ISA's provide application guidance on the individual ISA-requirements)	Practice notes (see project under Priority 1) Relevant materials in INTOSAI Regions and IDI Handbooks. The new 3100 and 3200 on performance audits may be relevant for comparison.	PSC Financial Audit and Accounting Subcommittee IDI and INTOSAI Regions	Supplementary financial audit guidance GUID 2900-2999
2.2	Provide guidance on compliance auditing	At the moment, there is only limited practical guidance. (The ISSAI 4100 and 4200 has been withdrawn)	Material developed by CAS Guidance developed by INTOSAI Regions and IDI. The new 3100 and 3200 on performance audits may be relevant for comparison.	PSC Compliance Audit Subcommittee. IDI and INTOSAI Regions	Supplementary compliance audit GUID 4900-4999

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2.3	Using ISSAIs in accordance with the SAT's mandate and carrying out combined audits.	The need for guidance on the strategic decisions an SAI needs to take on the basis of its mandate before it applies the ISSAIs (cf. ISSAI 100). The mandate defines the different types of audits and engagements an SAI may carry out and ISSAIs need to be implemented accordingly.  This may involve combined audits (cf ISSAI 100/23).	No pre-existing guidance in the frame-work. PSC mapping of mandates from 2012. SAT database Experience from SAT PMF and IDI	PSC, KSC, CBC and IDI	To be determined (GUIDs)
2.4	Consolidated and improved guidance on SAI organizational issues.  <b><u>Merged with project 3.5</u></b>	The need to provide improved guidance on organizational issues such as independence, adoption of standards and quality control	ISSAI 11 and ISSAI 21  Paper on setting up PA function (Annex of "old" 3100);  ISSAI 140 and the accompanying tools on quality control;  SAI PMF; ISSAIs 5000; 5140;5600 and ISSAI 5800 (endorsed in 2016 and changed to GUID)  In light of principles on organizational issues in ISSAI 100	PSC Ad hoc groups on ISSAI 11, 21, 40 and 100 (dissolved) Performance Audit Subcommittee (ISSAI 3100).  KSC Ad hoc group on ISSAI 5000 (dissolved) The Working Group on Environmental Auditing (ISSAI 5140).  CBC and IDI Governance and operational lead on SAIPMF Subcommittee on Peer Review (ISSAI 5600) Subcommittee on Cooperative Audits (ISSAI 5800).	SAI organizational guidance GUID 1900-1999
2.5	Consolidated and improved guidance on understanding internal control in an audit	There are several ISSAIs and other documents covering the same issues. There needs to be clear guidance on this subject.	INTOSAI GOV's 9100-9130 on Internal control (revision already foreseen) Related ISSAIs in the 5000-series also dealing with internal control: ISSAI 1315. COSO Framework including the Entity Risk Management Framework +/- ISSAI 5410 – IC on Public Debt +/- ISSAI 5300 (endorsed in 2016 changed to GUID) and 5310 - IC on IT Audit, ISSAI 5450, IDI handbook on IT audit, the IT-audit of public debt.	PSC Internal Control Subcommittee ISSAI 100 ad hoc group (dissolved) Financial Audit and Accounting Subcommittee Compliance Audit Subcommittee KSC Would be desirable to co-opt members from: Working Group on Public Debt Working Group on IT Audit	Subject specific guidance GUID 5000-5999

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<b>2.6</b>	Consolidated and improved guidance on reliance on the work of internal auditors.	The role of internal auditors needs to be stated in the context of an audit. There needs to be a clear linkage between the treatment of internal auditors in the ISSAIs and the supporting GUID	INTOSAI GOVs on Internal Auditors 9140-9150 and related ISSAIs for example ISSAI 1610.	PSC Internal Control Subcommittee Financial Audit and Accounting Subcommittee Compliance Audit Subcommittee.	Subject specific guidance GUID 5000-5999
<b>2.7</b>	Consolidating and aligning guidance for audits of Privatization with ISSAI 100	The format and content needs to be better aligned with the ISSAI 100. Key messages need to be extracted and updated.  Statements about 'best practice' need to be well founded.	ISSAI 5210 ISSAI 5220 ISSAI 5230 ISSAI 5240	KSC Working Group on the Audit of Privatisation.  PSC ISSAI 100 ad hoc group (dissolved)  Would be desirable to co-opt members from: Performance Audit Subcommittee Financial Audit and Accounting Subcommittee Compliance Audit Subcommittee	Subject specific audits GUID 5000-5999
<b>2.8</b>	Consolidating and aligning guidance on IT audit with ISSAI 100	There is a need to clarify how IT audit is linked with or supports the three main types of audit.  This may result in new GUIDs as well as changes in existing material.	ISSAI 5300 (endorsed in 2016 changed to GUID)  ISSAI 5310 (to be reviewed)	KSC Working Group on IT Audit  PSC ISSAI 100 ad hoc group (dissolved)  Would be desirable to co-opt members from: Compliance Audit Subcommittee Performance Audit Subcommittee Financial Audit and Accounting Subcommittee	Subject specific audits GUID 5000-5999

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<b>2.9</b>	Consolidating and aligning the audit of public debt with ISSAI 100.	There is a lot of repetition and numerous redundancies in the existing documents. These should be cleared and merged and furthermore be aligned with ISSAI 100	ISSAI 5410, 5420, 5421, 5422, 5430, 5440	KSC Working Group on Public Debt PSC ISSAI 100 ad hoc group (dissolved)  Would be desirable to co-opt members from: Compliance Audit subcommittee Performance Audit Subcommittee Financial Audit and Accounting Subcommittee	Subject specific audits GUID 5000-5999
<b>2.10</b>	Consolidating and aligning the audit of disaster related aid with ISSAI 100.	There is a need to extract key messages, consolidate and make the material operational in the context of financial, compliance or performance audits after the ISSAIs.	ISSAI 5500, 5510, 5520, 5530, 5540 INTOSAI GOV 9250	KSC Working Group on Accountability for and the Audit of Disaster-related Aid (dissolved)  PSC ISSAI 100 ad hoc group (dissolved)  Would be desirable to co-opt members from: Compliance Audit Subcommittee; Performance Audit Subcommittee Financial Audit and Accounting Subcommittee	Subject specific audits GUID 5000-5999
<b>2.11</b>	Public Procurement audit	Consolidating and aligning existing guidance on the audit of public procurement.	ISSAI 5220, Practical guidance for procurement audit developed by the INTOSAI Task Force on Public procurement audit	WGPPA, CAS, PAS and FAAS  Possibly liaise with project group 2.7 to avoid overlaps	GUID
<b>2.12</b>	International Pronouncement on Jurisdictional Activities of SAIs	To provide an internationally recognized pronouncement on the jurisdictional activities of SAIs.		Working group on value and benefits of SAIs (Forum of Jurisdictional SAIs); CAS	GUID

**Priority 3 - Strengthening INTOSAI Professional Pronouncements beyond 2019 (Table 4)**

N°	CONSIDERATIONS (PRELIMINARY)	MATERIAL TO BE REVIEWED OR INCLUDED AS SOURCES	PRELIMINARY GROUP MAY BE DRAWN FROM	CATEGORY
<b>3.1</b>	Global INTOSAI messages on SDGs in the context of the INTOSAI framework of professional pronouncements and possible needs for guidance.	<p>Outcome of Theme 1 of INCOSAI in Abu Dhabi</p> <p>ISSAI 5130 (WGEA)</p> <p>FIPP’s dialogue with the UN over technical standard setting issues</p> <p>Material from GALF meeting of 2016</p> <p>IDI guidance on preparedness</p> <p>Various material produced by the KSC; In light of INTOSAI-Ps and ISSAI 100</p> <p>UN Development Strategy ‘Transforming our World: The 2030 agenda for sustainable development’</p>	<p>General INTOSAI</p> <p>Think Tank on SDGs led by SAI UAE</p> <p>PSC</p> <p>Ad hoc group ISSAI 100</p> <p>Performance Audit Subcommittee</p> <p>Compliance Audit Subcommittee</p> <p>Financial Audit and Accounting Subcommittee</p> <p>KSC</p> <p>Working Group on Environmental Auditing</p> <p>Working Group on the Fight Against Corruption and Money Laundering</p> <p>Working Group on Key National Indicators</p> <p>Working Group on Audit of Extractive Industries</p> <p>Working Group on Financial Modernization and Regulatory Reform</p> <p>CBC</p>	To be determined
<b>3.3</b>	<p>Competency pronouncements</p> <p>The project is intended to address the need for professional pronouncements for auditor competence, as identified in the newly revised IFPP</p>	<p>ISSAI 40, ISSAI 30, IDI documents, AFROSAI-E Manuals.</p> <p>CBC’s position paper on competency framework and submission to INCOSAI</p> <p>IFAC IAESB materials</p>	<p>PSC</p> <p>Performance Audit Subcommittee</p> <p>Financial Audit and Accounting Subcommittee</p> <p>Compliance Audit Subcommittee</p> <p>CBC</p> <p>Task Group for INTOSAI Auditor Certification</p> <p>KSC</p>	COMPs
<b>3.4</b>	Providing a clear set of INTOSAI Core Principles	<p>Consider eliminating duplication and streamlining the content of ISSAI 10,12 and 20 and identify any possible gaps</p>	<p>PSC</p> <p>Performance Audit Subcommittee</p> <p>Financial Audit and Accounting Subcommittee</p> <p>Compliance Audit Subcommittee.</p> <p>KSC</p> <p>CBC</p>	INTOSAI P

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<b>3.5</b>	Consolidate and refining the organizational requirements for SAIs	<p>First, analyse the need to provide improved guidance on organizational issues such as independence, adoption of standards and quality control. Based on this, consider Draw on outcome from project 2.4.</p> <p>Consider the elimination of duplication and identify gaps: ISSAI 11 and ISSAI 21</p> <p>Paper on setting up PA function (Annex of “old” 3100); ISSAIs 130 and 140 and the accompanying tools on quality control(ISSAI 140 to be reviewed by 2019); SAI PMF; ISSAIs 5000, 5140, 5600, and ISSAI 5800 (endorsed in 2016 and changed to GUID)</p> <p>In light of principles on organizational issues in ISSAI 100 ISSAI 130 ISSAI 140 (to be reviewed by 2019) Consider also In light of ISSAI 100 and the INTOSAI-Ps</p>	<p>PSC Performance Audit Subcommittee Financial Audit and Accounting Subcommittee Compliance Audit Subcommittee.</p> <p>CBC</p> <p>KSC Ad hoc groups on ISSAI 11, 21, 40 and 100 (dissolved); Performance Audit Subcommittee (ISSAI 3100). Financial Audit and Accounting Subcommittee; Compliance Audit Subcommittee</p> <p>KSC Ad hoc group on ISSAI 5000 (dissolved); The Working Group on Environmental Auditing (ISSAI 5140). CBC and IDI: Governance and operational lead on SAIPMF Subcommittee on Peer Review (ISSAI 5600); Subcommittee on Cooperative Audits (ISSAI 5800).</p>	<p>ISSAI 130-199</p> <p>SAI organisational requirements ISSAI 130-199</p> <p>SAI organisational guidance GUID 1900-1999</p>
<b>3.6</b>	Cross-cutting issues in ISSAI 3000 and 4000 – requirements for direct reporting engagements and guidance on related technical issues	<p>Consider common areas and alignment in ISSAI 3000 ISSAI 4000</p> <p>Consider guidance on technical issues such as assurance and audit risk in the context of performance audit and other direct reporting engagements .</p>	<p>PSC Performance Audit Subcommittee Compliance Audit Subcommittee ISSAI 100-ad hoc group</p> <p>CBC</p> <p>KSC</p>	<p>GUID/ ISSAI</p>
<b>3.7</b>	Auditing of implementation of state budgets and consolidated state accounts	<p>Material from FAAS, CAS</p> <p>Experience obtained by the INTOSAI Regions and external parties (such as the World Bank)</p> <p>Other sources</p>	<p>PSC Performance Audit Subcommittee Financial Audit and Accounting Subcommittee Compliance Audit Subcommittee</p> <p>CBC</p> <p>KSC</p> <p>INTOSAI Regions</p>	<p>GUID/ ISSAI</p>

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<b>3.8</b>	Obtaining an understanding of Economy, Efficiency and effectiveness of an entity and applying relevant methods in the context of a performance audit	Material from PAS and other sources	PSC Performance Audit Subcommittee Financial Audit and Accounting Subcommittee Compliance Audit Subcommittee  KSC  CBC	GUID/ ISSAI
<b>3.9</b>	Obtaining an understanding of laws and regulations and other authorities regulating public entities in the context of a compliance audit	Material from CAS and other sources	PSC Performance Audit Subcommittee Financial Audit and Accounting Subcommittee Compliance Audit Subcommittee  KSC  CBC	GUID/ ISSAI
<b>3.10</b>	Audit of Key National Indicators - Expressed need for guidance to undertake mandate of SAIs to audit and give assurance on performance indicators.	<b>Existing material reviewed</b> National level guidance of some SAIs.	WGKNI, CAS, PAS and FAAS. Expert group led by SAI UAE on SDGs	GUID