

# English

---

## **In the IFPP**

INTOSAI-P 1 The Lima Declaration

INTOSAI-P 10 Mexico Declaration on SAI Independence

INTOSAI-P 12 The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens

INTOSAI-P 20 Principles of Transparency and Accountability

INTOSAI-P 50 Principles of jurisdictional activities of SAIs

ISSAI 100 Fundamental Principles of Public-Sector Auditing

ISSAI 130 Code of Ethics

ISSAI 140 Quality Control for SAIs

ISSAI 300 Performance Audit Principles

ISSAI 400 Compliance Audit Principles

ISSAI 2000-2899 Financial Audit Standards\*

ISSAI 3000 Performance Audit Standard

ISSAI 4000 Compliance Audit Standard

GUID 1900 Peer Review Guidelines

GUID 3910 Central Concepts for Performance Auditing

GUID 3920 The Performance Auditing Process

GUID 5090 Audit of International Institutions

## **Formerly known as**

ISSAI 1 The Lima Declaration

ISSAI 10 Mexico Declaration on SAI Independence

ISSAI 12 The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens

ISSAI 20 Principles of Transparency and Accountability

New

ISSAI 100 Fundamental Principles of Public-Sector Auditing

ISSAI 30 Code of Ethics

ISSAI 40 Quality Control for SAIs

ISSAI 300 Performance Audit Principles

ISSAI 400 Fundamental Principles of Compliance Auditing

ISSAI 1003-1810 Financial Audit Standards

ISSAI 3000 Standard for Performance Auditing

ISSAI 4000 Compliance Audit Standard

ISSAI 5600 Peer Review Guide

ISSAI 3100 Guidelines on Central Concepts for Performance Auditing

ISSAI 3200 Guidelines for the Performance Auditing Process

ISSAI 5000 Audit of International Institutions – Guidance for Supreme Audit Institutions

GUID 5091 Arrangements for audit of International Institutions	INTOSAI GOV 9300 Principles for External Audit Arrangements for International Institutions
GUID 5100 Guidance on Audit of Information Systems	ISSAI 5300 Guidelines on IT Audit
GUID 5200 Activities with an Environmental Perspective	ISSAI 5110 Guidance on Conducting Performance Audit with an Environmental Perspective
GUID 5201 Environmental Auditing in The Context of Financial and Compliance Audits	ISSAI 5120 Environmental Auditing in The Context of Financial and Compliance Audits
GUID 5202 Sustainable Development: The Role of Supreme Audit Institutions	ISSAI 5130 Sustainable Development: The Role of Supreme Audit Institutions
GUID 5203 Cooperation on Audits of International Environmental Accords	ISSAI 5140 How SAIs May Co-operate on The Audit of International Environmental Accords
GUID 5259 Public Debt Information Systems	ISSAI 5450 Guidance on Auditing Public Debt Management Information Systems
GUID 5260 Governance of Public Assets	INTOSAI GOV 9160 Enhancing Good Governance for Public Assets - Guiding Principles for Implementation
GUID 5270 Guideline for the Audit of Corruption Prevention	ISSAI 5700 Guideline for the Audit of Corruption Prevention
GUID 5290 Guidance on Audit of Development and Use of Key National Indicators	New
GUID 9000 Cooperative Audits between SAIs	ISSAI 5800 Guide on Cooperative Audits
GUID 9010 The importance of and independent standard-setting process	INTOSAI GOV 9200 The Importance of an Independent Standard-Setting Process
GUID 9020 Evolution of Public Policies	INTOSAI GOV 9400 Guidelines on the Evaluation of Public Policies
GUID 9030 Good Practices Related to SAI Independence	ISSAI 11 Guidelines and Good Practices Related to SAI Independence

GUID 9040 Good Practices Related to SAI  
Transparency

ISSAI 21 Principles of Transparency and  
Accountability - Principles and Good  
Practices

\* The Financial Auditing Standards (ISSAI 2000-2899) can be found at [www.iaasb.org](http://www.iaasb.org). They are available under 'Publications and Resources'. You need to register / log in to access this service. The service is free of charge. The [issai.org](http://issai.org) does not host copies of these ISSAIs to avoid needless duplication.