

# English

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## **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 200 Financial Audit Principles](#)

[ISSAI 300 Performance Audit Principles](#)

[ISSAI 400 Compliance Audit Principles](#)

[ISSAI 2000 Application of the Financial Audit Standards](#)

ISSAI 2200-2899 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 4900 Guidance on Authorities and Criteria to be considered while examining the regularity and propriety aspects in](#)

## **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

New. Replaces former ISSAI 200

ISSAI 300 Performance Audit Principles

ISSAI 400 Fundamental Principles of Compliance Auditing

New

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

New

## Compliance Audit

[GUID 5090 Audit of International Institutions](#)

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 5250 Guidance on the Audit of Public Debt](#)

New

[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 5330 Guidance on Auditing Disaster Management](#)

New

[GUID 9000 Cooperative Audits between SAIs](#)

ISSAI 5800 Guide on Cooperative Audits

[GUID 9010 The importance of and independent standard-setting process](#)

[GUID 9020 Evolution of Public Policies](#)

[GUID 9030 Good Practices Related to SAI Independence](#)

INTOSAI GOV 9200 The Importance of an Independent Standard-Setting Process

INTOSAI GOV 9400 Guidelines on the Evaluation of Public Policies

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.