Appendix I: Recommendation on the organisation of projects

For the 3 projects under priority 1 (see Table 2 in the SDP) and the 10 projects under priority 2 (see Table 3 in the SDP) of the SDP, we have found that three different models for organising the projects groups are relevant. The term project group refers to the group of people who will carry out the drafting work involved in the project. Members of FIPP cannot be members of the project group, but can represent their SAI at meetings in the full PSC/KSC subcommittee/working group and take part in other activities of the subcommittee/working group.

Model A: In cases where we have considered one of the existing subcommittees/working groups of the PSC or KSC to have a 'natural ownership', the project group is established as a subgroup under this subcommittee/working group. The chair of the project group is appointed by the PSC or KSC Chair and is a person from the SAI which chairs the subcommittee/working group or a SAI that is a member of the subcommittee/working group. The project group includes representatives from other subcommittees/working groups as specified in the SDP and may also include other interested parties. *(Note that this model is inspired by the organisation of previous projects on e.g. ISSAI 12 and ISSAI 3000).*

Model B: In cases where none of the existing subcommittees/working groups has a 'natural ownership' (or more than one subcommittee/working group could be perceived to be the owner) a new project group is established by the Goal Chair concerned for the purpose of the project. The project group includes representatives from other subcommittees/working groups as specified in the SDP, and may also include other interested parties.
(Note that this model is inspired by the organisation of previous projects on e.g. ISSAI 30, ISSAI 100)

Model C: In two cases, we have found that at this stage it is uncertain whether the outcome of the review exercise should be to withdraw or revise the existing documents. It would be premature to appoint a project chair and ask SAIs to commit resources to form a project group before this has been clarified. In these cases, the best way forward is therefore that the preliminary group of representatives of the subcommittees/working groups indicated in the SDP are asked to assess whether there is still a need for guidance on the subject. This should involve consultations with all relevant parties. We therefore suggest that the liaison officer assigned by FIPP takes initiative to organise the work of this group until this process reaches a stage where it may be relevant to ask the goal chairs to form a project group following model B (above).

Regardless of which model is used, the project group serves the purpose of completing the SDP-project and is dissolved as soon as this is achieved.

FIPP will aim to:

- ensure that the approved project proposal provides that the relevant PSC, CBC and KSC subcommittees/working groups will be engaged before the final exposure draft is submitted for approval. This will be part of the quality processes (cf. stage 2 of the due process) and will

normally include the full subcommittee/working group membership (not only their representatives in the project group);

- remain in close ongoing contact with the project group and discus each draft pronouncement a sufficient number of times as the draft develops. This will serve to lower the risk that the final exposure draft referred by the goal chair to FIPP will not be approved by FIPP; and

- facilitate the project group through presence of FIPP Liaison Officer/s, as far as possible, in project group's meetings

In Table 1 below we have specified how these models are applied to the 13 projects under priority 1 and 2.

Table 1. Projects under priority 1 and 2 and their organisational model

Number and Project Name in SDP	Organisation – Model A, B or C
1.1. Updating the preamble of INTOSAI-P 10 to include a reference to the UNs resolution on SAIs	**Model B** - PSC to initiate according to due process
1.2. A more principles-based future-proof ISSAI 200	**Model A** – PSC, FAAS to lead but invite additional members as indicated in the SDP
1.3. Consolidate and improve INTOSAI practice notes	**Model A** – PSC, FAAS to lead
2.1. Provide guidance on financial auditing	**Model A** – PSC, FAAS to lead but invite further members as indicated in the SDP
2.2. Provide guidance on compliance auditing	**Model A** – PSC, CAS to lead project but invite further members as indicated in the SDP
2.3. Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits	**Model B** – PSC, in addition to the parties already included in the SDP it may be relevant to ensure representation of a SAI having jurisdictional functions.
2.4. Consolidated and improved guidance on SAI organizational issues	**Model B** – PSC will set up a preliminary project group as indicated in the SDP.
2.5. Consolidated and improved guidance on understanding internal control in an audit	**Model A** – PSC, Internal Control Subcommittee to lead. In addition to the parties already included in the SDP it may be relevant to ensure representation from PAS.
2.6. Consolidated and improved guidance on reliance on the work of internal auditors	**Model B** – PSC will set up a group drawn from members of FAAS, PAS, CAS as well as those indicated in the SDP.
2.7. Consolidating and aligning guidance for audits of privatization with ISSAI 100	**Model C** – Preliminary review will be undertaken in collaboration with KSC. KSC Chair to lead.
2.8. Consolidating and aligning guidance on IT-Audit with ISSAI 100	**Model A** – KSC - ISSAI 5300 should be updated in light of new drafting conventions. Include members as indicated in the SDP.
2.9. Consolidating and aligning the audit of public debt with ISSAI 100	**Model A** – KSC, WGPD to lead – invite further members as indicated in the SDP.
2.10. Consolidating and aligning the audit of disaster related aid with ISSAI 100	**Model C** – Preliminary review made by KSC, PAS, CAS, FAAS and erstwhile members of the WG. KSC Chair to take a lead.