

## Annex: Project initiation Document

### Part A: Basic Details

Description	Information
Name of the Working Group	Research group "Independence of SAIs"
Working title of the Document	Research paper "Independence of SAIs"
Project aim	<p>Building on the <i>INTOSAI P-1 - Lima Declaration</i>, the <i>INTOSAI P-10 - Mexico Declaration</i>, the <i>GUID 9030 – Good practices related to SAI Independence</i> and the <i>CoSP UNAC Abu Dhabi Declaration</i>, the research project will aim at:</p> <ul style="list-style-type: none"> <li>- Provide knowledge and insight on the challenges (threats, limitations) and ways of improvement for SAIs Independence (for SAIs of all kind and maturity) ;</li> <li>- Produce a guidance on SAIs Independence focusing on mitigation or proactive actions to all kind of challenges and practical ways to develop independence ;</li> <li>- Provide documentation and suggestions to ultimately review and rewrite the <i>GUID 9030 – Good practices related to SAI Independence (2007)</i> under the IFPP supervision</li> </ul>
Project objectives and synopsis	<ul style="list-style-type: none"> <li>- Constituting a task force with a number of SAIs representing the different models of SAIs</li> <li>- Reviewing with the research group members, IDI, World Bank and academia all the challenges and ways of improvement for SAI Independence.</li> <li>- Identifying good practices and <i>de facto</i> independence practices (compared to <i>de jure</i> independence)</li> <li>- Identifying points to be reviewed in the current GUID 9030 in order to ultimately update it</li> </ul>
QA level identified for the Project	<b>Non-IFPP QA Level 2</b> (possibly <b>IFPP QA Level 1</b> equivalent to Due process if <i>GUID 9030</i> is to be revised within the IFPP according to amended SDP)
Reasons behind the QA level chosen	External experts to the research group will be contacted and involved in the research project (World Bank - academicians)
Explain the quality processes that will be applied in the drafting process, Including involvement of stakeholders external to the WG(if any ), exposure period, pilot testing etc	<p>The Chair of the research group (SAI France) will produce :</p> <ul style="list-style-type: none"> <li>- a <u>Concept note</u> reviewing the state of the art on SAIs Independence-</li> <li>- a <u>Matrix</u> based on the 8 principles of the <i>P-10 – Mexico Declaration</i>. Member SAIs will be invited to fill up this Matrix to describe their situation and challenges and provide key good practices in terms of SAI Independence.</li> </ul> <p>Those two documents will be circulated to all of the research group members for insights and comments in order to collect feedbacks. SAI France will also exchange with the IDI, World Bank and academia on the issue of SAI Independence and work together to include external experts' analysis.</p> <p>The research group may decide to consult other SAIs than its members whether it appears necessary to build a representative view of all types of independence challenges.</p> <p>The contributions received from member SAIs, consulted SAIs and external experts will be used to produce a <u>Research Paper</u> (constituted of the <u>Concept note</u> previously circulated and the good practices identified in the <u>Matrix</u> responses).</p> <p>Ultimately, building on those various findings, the research group will additionally produce a <u>Screening document</u> of the relevance of <i>GUID 9030 – Good practices related to SAI Independence (adopted in 2007)</i>.</p>

	<p>This <u>Screening document</u> will be circulated to the research group member SAIs, and if needed other SAIs, and will propose amendments, corrections and updates of the GUID 9030 to be eventually discussed by IFPP members in the next (or current) SDP.</p> <p>The <u>Research Paper</u> and the <u>Screening document</u> will be then sent to KSC for review (.</p>				
Project duration	2,5 years				
Review schedule of the deliverable; Date for the next review of the product/Period of validity	<p><b>October 2020:</b> The <u>Concept note</u> and the <u>Matrix</u> will be sent to the research group member SAIs and external experts (IDI, the World Bank, and academia) for contributions and feedback.</p> <p><b>December 2020:</b> Finalisation of the <u>Concept note</u> and analysis of the <u>Matrix</u> results.</p> <p><b>December 2020-April 2021:</b> Exchanges with and call for contributions from the research group members SAIs, other consulted SAIs and external experts (IDI, the World Bank, and academia) on a <u>Research Paper</u> (composed of the <u>Concept note</u> and the analysis of the results of the <u>Matrix</u>).</p> <p><b>May-September 2021:</b></p> <ul style="list-style-type: none"> <li>- Finalisation of the <u>Research Paper</u> based on the member SAIs and external experts contributions</li> <li>- <u>Screening</u> of the relevance of <i>GUID 9030 – Good practices related to SAI Independence</i> based on the findings of the <u>Research Paper</u> followed by exchanges with member SAIs and external experts</li> </ul> <p><b>September 2021 :</b></p> <ul style="list-style-type: none"> <li>- Finalisation of the <u>Screening document</u> of the relevance of <i>GUID 9030</i></li> <li>- Exchanges with FIPP on the opportunity to review GUID 9030 under Due Process</li> </ul> <p><b>October-December 2021:</b></p> <ul style="list-style-type: none"> <li>- Exposure period of the <u>Research Paper</u> (<i>minimum 45 days as per QA Level 2 exposure period</i>)</li> </ul> <p><b>October 2021-January 2022</b> (<i>If FIPP confirms the review of GUID 9030 under FIPP Due process</i>): Exposure period of the <u>Screening Document</u> (<i>minimum 90 days as per QA Level 1 equivalent to Due process exposure period</i>)</p> <p><b>January-April 2022:</b> Finalisation of the <u>Research Project</u> and eventually the <u>Screening document</u> based on the comments on exposure drafts.</p> <p><b>April-July 2022:</b> Approval of the <u>Research Project</u> (and eventually the <u>Screening document</u>) by the Approving Bodies and reference to KSC Goal Chair with the necessary assurance certificate that the due process has been followed in all aspects.</p> <p><b>September 2022:</b> Presentation of the <u>Research Project</u> (and eventually the <u>Screening document</u>) in INCOSAI XXIV (Brazil)</p> <p><b>Later :</b> starting the revision process of GUID 9030</p>				
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**PART B: PROJECT MILESTONES**

Stage		Milestones			
1.	<i>Project proposal</i>	<i>Start Date</i>	<i>End Date</i>	<i>Expected Time in Total</i>	<i>Comments</i>
		September 2020	September 2022	2 years	
2.	<i>Exposure draft (QA level 1 &amp; 2)</i>	<i>Start Date</i>	<i>End Date</i>	<i>Expected Time in Total</i>	<i>Comments</i>
		October 2021	April 2022	7 months	
	<i>Exposure period (QA level 2) For QA level 1 mandatory 90 days exposure a must.</i>	<i>Start Date</i>	<i>End Date</i>	<i>Time in Total (not negotiable)</i>	<i>Comments</i>
		October 2021	December 2021	45 days minimum	<u>Research Paper</u> – QA Level 2
	October 2021	January 2022	90 days minimum	<u>Screening document</u> – QA Level 1	
3	<i>Final version</i>	<i>Start Date</i>	<i>End Date</i>	<i>Expected Time in Total</i>	<i>Comments</i>
		April 2022	September 2022	5 months	Final version to be ready for 2022 INCOSAI