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| **INITIAL ASSESSMENT****Professional standard on audit of the use and development of key national indicators** |
| 1 | The project objective (Purpose) | The purpose of the pronouncement is to support the SAIs efforts to ensure that relevant and reliable information is available and properly applied throughout the strategic decision making process. |
| 2 | Developing standard within the INTOSAI Framework of Professional Pronouncements | * The Lima and Mexico Declaration of SAI’s independence are underlying principles for SAIs (ISSAI 1, 10, and 11)
* Principles of Transparency and Accountability of SAI (ISSAI 20 and 21)
* Code of Ethics (ISSAI 30)
* Fundamental principles of public sector auditing (ISSAI 100)
* Fundamental principles of performance auditing (ISSAI 300)
* Standards for performance auditing (ISSAI 3000), Guidelines on central concepts for performance auditing (ISSAI 3100) and Guidelines for the performance auditing process (ISSAI 3200)
* Sustainable Development: The Role of Supreme Audit Institutions (ISSAI 5130)
* Guidelines on the evaluation of public policies (INTOSAI GOV 9400)
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| 3 | Guidance from other internationally recognized, regional or national standard setters | There are no standards from other internationally recognized, regional or national standard setters. |
| 4 | Target Group | Heads and Audit Directors of SAIs, External Governmental Auditors. |
| 5 | The categories of auditing in the project | Performance audit |
| 6 | The tasks within the project (Scope - Content) | The document should be developed to:* Describe the role of KNI in verifying the goal attainment in the sphere of the socio-economic development;
* Describe the role of auditing the use and development of KNI in strategic task solving and strategic goal attainment
* Provide a guide to terms and concepts of Key National Indicators;
* Provide principles for SAIs application of Key National Indicators;
* Describe the role of SAIs in the development and use of KNI systems;
* Provide the analysis of opportunities on the use of KNI for international comparisons in the context of sustainable development.
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