|  |  |  |
| --- | --- | --- |
| **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) |
| 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. |