

## Milestones

### Revised Work Plan October 2006

Objective	Project Phases	Activity Involvement	Time Frame
<i>Provide an overview of the different mandates etc. SAIs have regarding compliance audits</i>		Presented to ASC	September 2005
<i>Elaborate on and clarify the term "Compliance Audit"</i>		Issue Paper approved by ASC	September 2005
<i>Give practical guidance on how compliance audits should be planned, executed and reported</i>	<b>Reorganisation</b>		
	Reorganize the work ahead	Chair	May-June 2006
	Set up a CAS Reference-Group with FAS-members from US, UK, Canada and the Netherlands	Chair in collaboration with FAS	July 2006
	Prepare a revised work-plan and present for the Sub- Committee and PSC	Chair & PSC	Medio August 2006
	<b>Draft Compliance Audit Guidelines</b>		
	Collect relevant and substantial material on compliance audit from existing standards and guidelines within the sub-committee, the reference-group and others	All	Medio September 2006
	Prepare preliminary draft on Compliance Audit Guidelines on the basis of the outcome of the work-session	Chair	by medio October 2006
	Submit preliminary draft to the CAS-Committee	Chair	Medio October 2006
	Submit preliminary draft to FAS to clarify and harmonize all aspects with FAS	Chair	Medio October 2006
	Presentation and discussion of the preliminary draft in the CAS-	Chair & CAS	India first week of January 2007

Committee		
Revise draft after CAS-meeting and prepare final draft	Chair in cooperation with Sub-Committee-working group and FAS-Reference group	January 2007
Submit final draft to Committee-members for comments	Chair	First week of February 2007
Submit final draft to FAS for comments	Chair	First week of February 2007
Prepare appendixes to the guidelines:  list of relevant terms/definitions	Sub-Committee-members of Ukraine, Saudi Arabia, Sweden	End of February 2007
Summarize comments and present final draft on Compliance Audit guidelines to CAS-Committee	Chair in cooperation with Sub-Committee-working group	First week of March 2007
If necessary meeting in the CAS-committee to approve the final draft on Compliance Audit Guidelines	CAS	Medio March 2007
Submit final draft on Compliance Audit Guidelines to the PSC	Chair	1. April 2007
PSC approves issuance of the final draft Compliance Audit guidelines	PSC	23. – 24. April 2007 Bahrain
Draft on Compliance Audit guidelines submitted to all INTOSAI members for comments	CAS or PSC	May 2007
Comments on final draft Compliance Audit guidelines	INTOSAI members	First week of August 2007
<b>Final Compliance Audit Guidelines</b>		
Summarize final draft comments from INTOSAI-members and prepare final Compliance Audit Guidelines	Chair and sub-committee working group	August 2007

	If necessary, discussion of relevant issues with PSC		
	If necessary, CAS-meeting to discuss and approve the final Compliance Audit Guidelines to be submitted to PSC	CAS	First week of September 2007
	PSC approves the Compliance Audit Guidelines to be submitted to INTOSAI Governing Board.	PSC	September 2007
	INCOSAI Mexico	INTOSAI members	November 2007

**Previous versions:**

**Work Plan Revised September 2005**

**Work Plan Revised April 2005**