A tentative list of project ideas that KSC shall pursue for inclusion in the SDP 2023-26 through our working groups. This is a preliminary list and we expect to adjust to the thematic priorities that might come to fore during the forthcoming discussions in June and later.

#	Working Group	Proposed projects
1	WGEA & WGSDGKSDI	Auditing Sustainable Development Goals
2	WGEA	Updating and Merging of Environmental GUIDs 5200, 5201 and 5203 in order to make the structure clearer and to increase the relevance of the (single) document.
3	WGITA	INTOSAI Guidance on Acquisition, Development and Implementation of IT Systems
4	WGVBS	Revision of INTOSAI-P 12

List of Non -IFPP Documents carried forward from last Work Plan

Working Group	Name of the Pronouncement
Value and Benefits of SAIs	• Update of the document Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline. • Guideline on Implementation of Quality Control on the Audit Processes. • Guideline document towards implementation of the challenging principles of ISSAI 12
Audit of Extractive Industries	• Proposed framework of government auditing for oil companies under service contract (QA 3) • Extractive Industry Auditors Toolkit (EI Toolkit) (QA 3)
Fight Against Corruption and Money Laundering	• Guideline for Promoting Social Controls on Public Fund (Complete, approved in 74th INTOSAI GB) • Guideline on Stolen Assets Recovery • Guideline on Audit of Corruption Prevention in Public Procurement (QA 2) • Guideline on Fighting Against Money Laundering • Guideline on Anti-corruption practices in Concession and Public - Private Partnership Projects
SDGs and Key Sustainable Development Indicators	• Guidance on the Audit of Reliability of Microeconomic Forecasts
Big Data	• Guidelines on Conducting Audit Activities with Data Analytics • Research Program on Auditing Technologies Innovation

List of new projects on development of Non -IFPP Documents under current Work Plan 2020-22

Working Group	Name of the Pronouncement
Environmental Audit	• SDG 12 – Responsible Consumption and Production – Focus on Plastic Waste • Climate Action – Focus on Climate Finance • SDG 11 – Sustainable Cities and Communities – Focus on Transport • Increasing Understanding on Environmental SDGs
IT Audit	• Cyber Security and Data Protection Challenges (QA 2) • Audit of IT Management functions including IT Governance, Contract Management and Sustainability (QA 2) • Performance Evaluation of IT Systems (QA 2)
Public Debt	• Research paper on 'Mapping of SAIs' mandates on the audit of public debt, institutional capacities and the Regional Organization's support and resources' (QA 2) • Guidelines on the Audit of Government Guarantees (QA 2) • Compendium of Practical Procedures in the Audit of Debt Authorization, Debt Contracting and Legal Framework on Public Debt (QA 2) • Guidlines on the Audit of Fiscal Exposures (QA 1) • Compendium of Case Report: Recent Health and other crises, and its impact to Public Debt and Debt Management. (QA level and working title to be determined)
Impact of Science & Technology on Audit	• Conduct environmental scanning to identify key issues in science and technology that will affect governments and their auditors (QA 3)
Fight against Corruption and Money Laundering	• Guideline on Auditing Anti-corruption Risk Management (QA 2) • Guideline on Whistle Blowers
Sustainable Development Goals and Key Sustainable Development Indicators	• Guidance on ESG Audit (QA 3)

Cross Cutting Research Projects under KSC Work Plan 20-22

1. SAI Independence
2. Audit Communication and Reporting of Audit Results