

## **Review of ISSAI 5800: Guide for Cooperative Audit**

The guide was developed by the Subcommittee on Cooperative Audits (former Subcommittee 2: Develop Advisory and Consultancy) to have a framework governing the conduction of the different types of cooperative audits (joint, parallel and coordinated).

In 2012, after consultations with the PSC, the guide began the due process for ISSAI, with the approval of the CBC Steering Committee in Rabat, Morocco, on June 21, 2013.

Following the due process, the guide as an ISSAI 5800 Draft was exposed to the INTOSAI Community from July 10<sup>th</sup> to October 10<sup>th</sup>, 2013. The guideline received 93 comments from 27 SAIs. 70 of them were of substance and 23 of form.

During 2014 and 2015, the Subcommittee revised and implemented the above-mentioned comments. The most important changes include:

- Updating of annexes: Examples of cooperative audits within the INTOSAI Community and links to report files
- Adjustment to definitions - examples
- Precisions regarding Coordination Committee and Steering Committee during the conduction of the audit, Top management commitment.

On June 9th, 2015 the guide was submitted for CBC Steering Committee Approval during the CBC meeting to be held in September.