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# The Performance Audit Guidance Inventory

A Compilation of Recent Audit  
Guidance Documents From  
Around the World



CANADIAN AUDIT  
& ACCOUNTABILITY  
FOUNDATION



## About the Canadian Audit and Accountability Foundation

The Canadian Audit and Accountability Foundation is a premier Canadian research and education foundation. Our mission is to strengthen public sector performance audit, oversight and accountability in Canada and abroad. We build capacity in legislative audit offices, oversight bodies, and departments and crown corporations by developing and delivering:

- Training workshops and learning opportunities;
- Methodology, guidance and toolkits;
- Applied and advanced research;
- Information sharing events and community building initiatives.

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### **The Performance Audit Guidance Inventory – A Compilation of Recent Audit Guidance Documents from Around the World**

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## List of Audit Offices

*This list provides the names of all the audit offices mentioned in this document, as well as the acronym or shorter name by which they are referred to in the tables of guidance documents.*

AFROSAI-E	African Organization of English-Speaking Supreme Audit Institutions
AGLG	Auditor General for Local Government (British Columbia)
ANSA-EAP	Affiliated Network for Social Accountability in East Asia and the Pacific
AONSW	Audit Office of New South Wales
Audit Scotland	Audit Scotland
CAAF	Canadian Audit and Accountability Foundation
CPA Canada	Canadian Professional Accountants
CREFIAP	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne
GAO	Government Accountability Office (U.S.)
IFAC	International Federation of Accountants
IIA	The Institute of Internal Auditors
INTOSAI	International Organization of Supreme Audit Institutions
NHSCFA	National Health Services Counter Fraud Authority
NIAO	Northern Ireland Audit Office
OAG BC	Office of the Auditor General of British Columbia
OAG Canada	Office of the Auditor General of Canada
OAG NZ	Office of the Auditor General of New Zealand
OAG WA	Office of the Auditor General of Western Australia
OCAG India	Office of the Comptroller and Auditor General of India
OCAG Ireland	Office of the Comptroller and Auditor General of Ireland
PAS	Provincial Auditor of Saskatchewan
QAO	Queensland Audit Office
UK NAO	United Kingdom National Audit Office
VAGO	Victorian Auditor General's Office
WAO	Wales Audit Office
WB	The World Bank

## Table of Contents

Introduction .....	5
1. Analytical Tools .....	6
2. Artificial Intelligence and Audit.....	6
3. Asset Management .....	7
4. Audit Selection.....	7
5. COVID-19 .....	7
6. Disaster and Emergency Management.....	7
7. Efficiency .....	8
8. Environmental Management .....	8
9. Equality.....	9
10. Ethics and Conflicts of Interest .....	10
11. Extractive Industries.....	10
12. Financial Management and Reporting .....	11
13. Fraud and Corruption.....	11
14. Governance and Oversight .....	12
15. Grant Management .....	13
16. Human Resources .....	14
17. Information Technology .....	14
18. Innovation and Continuous Improvement.....	15
19. Internal Audit.....	15
20. Performance Measurement and Reporting .....	15
21. Policy Development and Implementation.....	16
22. Privacy and Data Protection .....	17
23. Procurement and Contract Management .....	17
24. Public-Private Partnerships.....	17
25. Records Management and Knowledge .....	18
26. Risk Management .....	18
27. Stakeholder Engagement .....	18
28. Sustainable Development Goals .....	19

## Introduction

The Canadian Audit and Accountability Foundation’s mission is to promote and strengthen public sector performance audit, oversight and accountability in Canada and abroad, through research, education and knowledge sharing.

The purpose of this document is to provide auditors with an additional tool to help them plan and conduct high-quality performance audits. By providing a listing of publicly available guidance on a number of public administration topics, and hyperlinks leading to these documents, we want to help auditors find the guidance they need quickly and save time that they could use on other tasks.

Our inventory of performance audit guidance includes a selection of documents published by legislative audit offices from around the world over the past decade. It also includes INTOSAI documents, IIA documents and publications of the Canadian Audit and Accountability Foundation over that period. Among these documents are best practice guides, backgrounders, discussion papers, checklists and self-assessment tools. Many of these documents were prepared specifically for auditors, while others were prepared to provide guidance for civil servants. Whether originally intended for auditors or civil servants, we believe that all these documents can help auditors to find information on best practices that may prove useful when the time comes for them to develop audit plans and select audit criteria.

We have listed 199 documents under 28 different topics. Under each topic, documents are listed from the most recent to the oldest and an archived hyperlink is provided to access each document online.

We intend to regularly update the *Inventory* to ensure it remains relevant. The *Inventory* is derived in large part from our [Audit News database](#), which includes audits and guidance documents published by over 75 audit offices since 2010. We update *Audit News* monthly and we update the *Inventory* once a year (this is the 11th edition, published December 2023). Auditors everywhere can contribute to this regular review by making suggestions about additional guidance that should appear in the list. Please contact us at [research@caaf-fcar.ca](mailto:research@caaf-fcar.ca) for this purpose.

Finally, we hope this document will allow auditors to become more familiar with the work of their colleagues in other countries. We also hope it will foster the exchange of information and expertise between audit offices.

## 1. Analytical Tools

Publisher	Year	Title	Page count
UK NAO	2023	Quality assurance of models: a guide for audit committees	15 p.
CAAF	2021	Sampling Methodology for Performance Audits	67 p.
IIA	2021	Remote Auditing: Challenges, Risks, Fraud, Technology, and Staff Morale	13 p.
OCAG India	2020	Guidance Note on Usage of Remote Sensing Data and Geographic Information System for effective audits	50 p.
CAAF	2020	Better Integrating Root Cause Analysis into Legislative Performance Auditing – A Discussion Paper (Second Edition)	39 p.
OCAG India	2017	Guidelines on Data Analytics	52 p.

## 2. Artificial Intelligence and Audit

Publisher	Year	Title	Page count
GAO	2023	Artificial Intelligence: Key Practices to Help Ensure Accountability in Federal Use	21 p.
IIA	2023	AI: The Governance Imperatives	5 p.
GAO	2021	Artificial Intelligence: An Accountability Framework	112 p.
ISACA	2018	Auditing Artificial Intelligence	13 p.
IIA	2018	The IIA's Artificial Intelligence Auditing Framework Practical Applications, Part B	8 p.
IIA	2017	The IIA's Artificial Intelligence Auditing Framework Practical Applications, Part A	16 p.
IIA	2017	Artificial Intelligence – Considerations for the Profession of Internal Auditing	9 p.



### 3. Asset Management

Publisher	Year	Title	Page count
NIAO	2021	A Strategic Approach to the Use of Public Sector Assets -A Good Practice Guide for Local Government in Northern Ireland	62 p.
AGLG	2015	Asset Management for Local Governments	42 p.

### 4. Audit Selection

Publisher	Year	Title	Page count
CAAF	2016	Approaches to Audit Selection and Multi-Year Planning	73 p.

### 5. COVID-19

Publisher	Year	Title	Page count
INTOSAI	2021	COVID-19 Resources	Html only
WAO	2020	International lessons for Welsh public bodies in responding to and recovering from COVID-19	Html only
NIAO	2020	COVID-19 Fraud Risks	11 p.
UK NAO	2020	Guide for audit and risk committees on financial reporting and management during COVID-19	32 p.

### 6. Disaster and Emergency Management

Publisher	Year	Title	Page count
AGLG	2018	Improving Local Government Emergency Management	45 p.

## 7. Efficiency

Publisher	Year	Title	Page count
CAAF	2014	Practice Guide to Auditing Efficiency	82 p.
CAAF	2014	Auditing the Efficiency of Application Processes for Government Programs or Licences	41 p.
CAAF	2014	Auditing the Efficiency of a Regulatory Inspection and Enforcement Function	35 p.

## 8. Environmental Management

Publisher	Year	Title	Page count
INTOSAI	2022	Auditing Plastic Waste	84 p.
INTOSAI	2022	Auditing Climate Finance	33 p.
INTOSAI	2022	Auditing Sustainable Transport	81 p.
INTOSAI	2022	Auditing Sustainable Development Goals: Key Principles and Tools on Policy Coherence and Multi-stakeholder Engagement	41 p.
INTOSAI	2022	Enhancing Understanding of the Environmental SDGs: Summary of INTOSAI WGEA Work on Plastic Waste, Climate Finance, and Sustainable Transport	17 p.
UK NAO	2021	Climate change risk: A good practice guide for Audit and Risk Assurance Committees	55 p.
AFROSAI-E	2019	Guideline: Sustainable SAIs - Leading by example and contributing to the SDGs and Agenda 2063	45 p.
INTOSAI	2019	Research Project on Improving the Visibility of SAI's Work: Communicating Environmental Audit Results	42 p.
INTOSAI	2019	Research Project on Environmental Health (Focus on Air Pollution)	84 p.
INTOSAI	2019	Research Project on Greening Cities – Sustainable Urban Development	87 p.
INTOSAI	2019	Research Project on Wastewater	60 p.
INTOSAI	2019	Potential Criteria for Auditing Climate Change Adaptation – Strengthening Resilience and Adaptive Capacity to Climate-Related Hazards	52 p.
INTOSAI	2019	Auditing Agriculture and Food Production: Guidance for Supreme Audit Institutions	85 p.



Publisher	Year	Title	Page count
INTOSAI	2019	Auditing Guidelines for SAls on Land Use and Soil Quality Management for Combating Desertification	76 p.
INTOSAI	2019	Environmental Audits and the Sustainable Development Goals: A Discussion Paper	34 p.
INTOSAI	2019	Greening the SAls Training Tool	16 p.
INTOSAI	2019	Training Tool on Environmental Data: Resources and Options for Supreme Audit Institutions	95 p.
INTOSAI	2019	Auditing Biodiversity: Guidance for Supreme Audit Institutions	154 p.
AGLG	2019	Integrated Drinking Water Management – Considerations for Local Government Administrators	82 p.
OAG Canada	2018	Integrating Environmental and Sustainable Development Considerations in Direct Engagement Work	html only
INTOSAI	2016	Auditing Government Efforts to Adapt to Climate Change and Ocean Acidification in the Marine Environment	61 p.
INTOSAI	2016	Auditing Waste Management	73 p.
INTOSAI	2016	Energy Savings	73 p.
INTOSAI	2016	Environmental Impact Assessment	77 p.
INTOSAI	2016	Greening SAls	50 p.
INTOSAI	2016	Market Based Instruments for Environmental Protection and Management	76 p.
INTOSAI	2016	Renewable Energy	81 p.
INTOSAI	2016	How to Increase the Quality and Impact of Environmental Audits	78 p.
CAAF	2014	How to Increase the Impact of Environmental Performance Audits	18 p.

## 9. Equality

Publisher	Year	Title	Page count
CAAF	2017	Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality	67 p.
CAAF	2016	Practice Guide to Auditing Gender Equality	55 p.
Audit Scotland	2014	Best Value Toolkit: Equalities	14 p.

## 10. Ethics and Conflicts of Interest

Publisher	Year	Title	Page count
OAG NZ	2021	Good Practice: Conflict of interest	Html only
OAG NZ	2021	Good Practice: Integrity and how to support it	Html only
NIAO	2020	Raising Concerns: A Good Practice Guide for the Northern Ireland Public Sector	65 p.
NIAO	2015	Conflicts of Interest: A Good Practice Guide	30 p.
Audit Scotland/NIAO /NAO/WAO	2014	Whistleblowing in the Public Sector: A Good Practice Guide for Workers and Employers	56 p.

## 11. Extractive Industries

Publisher	Year	Title	Page count
AFROSAI-E	2022	Extractive Industries Audit Guidelines-Exposure Draft	137 p.
OAG India	2020	Concept Paper on Natural Resources Accounting in India	184 p.
AFROSAI-E	2019	Audit Considerations for Extractive Industries	94 p.
CREFIAT	2018	Conduite des audits de conformité et des audits de performance portant sur le secteur minier : une guide pour les ISC du CREFIAT – Partie II (Conducting compliance and performance audits in the mining sector: a guide for CREFIAT SAs - Part II)	130 p.
CREFIAT	2018	Conduite des audits de conformité et des audits de performance portant sur le secteur minier : une guide pour les ISC du CREFIAT – Partie III (Conducting compliance and performance audits in the mining sector: a guide for CREFIAT SAs - Part III)	194 p.
CAAF	2017	Auditing Mining Revenues and Financial Assurances for Site Remediation	91 p.
CAAF	2016	Auditing Oil and Gas Revenues and Financial Assurances for Site Remediation	89 p.

## 12. Financial Management and Reporting

Publisher	Year	Title	Page count
UK NAO	2023	Financial management in government: strategic planning and budgeting	19 p.
UK NAO	2023	Financial management in government: Enablers of success	27 p.
UK NAO	2022	Framework to Review Models	16 p.
UK NAO	2022	Evaluating government spending: an audit framework	23 p.
QAO	2021	Annual Control Assessment	Excel spreadsheets
OAG NZ	2021	Setting and administering fees and levies for cost recovery: Good practice guide	36 p.
OAG NZ	2020	Controlling sensitive expenditure: Guide for public organisations	40 p.
UK NAO	2020	Guide for audit and risk committees on financial reporting and management during COVID-19	32 p.
QAO	2019	Cost Value Tool	Excel spreadsheets
Audit Scotland	2019	Safeguarding Money: Are You Getting it Right?	46 p.
OCAG Ireland	2018	Financial Management Maturity Model: A Good Practice Guide	73 p.
QAO	2016	Long-term Financial Planning	3 p.
OAG BC	2014	Understanding Canadian Public Sector Financial Statements	42 p.

## 13. Fraud and Corruption

Publisher	Year	Title	Page count
NIAO	2023	Planning Fraud Risks	26 p.
OAG Canada	2023	Guide on Managing Fraud Risks at the Office of the Auditor General of Canada	Html only
NIAO	2022	Internal Fraud Risks	16 p.
OAG WA	2022	Fraud Risk Management – Better Practice Guide	64 p.
NIAO	2021	Grant Fraud Risks	16 p.
OAG NZ	2021	Good Practice: Discouraging Fraud	Html only

Publisher	Year	Title	Page count
QAO	2021	Annual Internal Control Assessment	Excel spreadsheets
OAG NZ	2020	Controlling sensitive expenditure: Guide for public organisations	40 p.
NIAO	2020	Procurement Fraud Risk Guide	16 p.
IIA	2019	Fraud Risk Management and Internal Audit	21 p.
QAO	2018	Fraud Risk Assessment and Planning Tool	Excel spreadsheets
NIAO	2017	Managing the Risk of Bribery and Corruption	50 p.
INTOSAI	2016	Guideline for the Audit of Corruption Prevention (GUID 5270)	62 p.
QAO	2016	Fraud and Corruption Self-Assessment Tool	Excel spreadsheets
NIAO	2015	Managing Fraud Risk in a Changing Environment – A Good Practice Guide	46 p.
AONSW	2015	Fraud Control Improvement Kit – Meeting Your Fraud Control Obligations	54 p.

## 14. Governance and Oversight

Publisher	Year	Title	Page count
NIAO	2023	Board Effectiveness – A Good Practice Guide	96 p.
QAO	2022	Leading accountability – Governance	56 p.
UK NAO	2022	Use of Agile in large-scale digital change programmes - A good practice guide for audit and risk assurance committees	19 p.
OAG NZ	2022	Setting up a council's Audit and Risk Committee	Html only
UK NAO	2021	Climate change risk: A good practice guide for Audit and Risk Assurance Committees	55 p.
OAG NZ	2021	Good Practice: Audit Committee	Html only
QAO	2021	Key elements of an effective audit committee	1 p.
UK NAO	2020	Guide for audit and risk committees on financial reporting and management during COVID-19	32 p.
OAG WA	2020	Western Australian Public Sector Audit Committees – Better Practice Guide	52 p.

Publisher	Year	Title	Page count
NIAO	2020	Records matter: a view from regulation and oversight bodies on the importance of good record keeping	12 p.
WAO	2019	Discussion Paper: Six Themes to Help Make Scrutiny 'Fit for the Future'	10 p.
IIA	2019	Relationships of Trust: Building Better Connections Between the Audit Committee and Internal Audit	4 p.
IIA	2018	Internal Auditing's Role In Corporate Governance	4 p.
IIA	2017	Internal Audit and External Audit Distinctive Roles in Organizational Governance	8 p.
QAO	2017	Checklist for Managing Machinery of Government Changes	8 p.
INTOSAI	2016	Governance of Public Assets (GUID 5260)	64 p.
Audit Scotland	2016	How Councils Work – Roles and Working Relationships in Councils	19 p.
CAAF	2015	Practice Guide to Auditing Oversight	100 p.
OAG NZ	2015	Governance and Accountability of Council-Controlled Organisations	82 p.
AONSW	2015	Governance Lighthouse – Strategic Early Warning System	10 p.
IIA	2014	Global Public Sector Insight: Independent Audit Committees In Public Sector Organizations	48 p.

## 15. Grant Management

Publisher	Year	Title	Page count
QAO	2022	Grant management maturity model	Excel spreadsheets
UK NAO	2015	Competitive and Demand-led Grants	61 p.

## 16. Human Resources

Publisher	Year	Title	Page count
OAG WA	2023	Staff exit controls	2 p.
AFROSAI-E	2022	Integrated Competency Framework and Dictionary For SAIs	37 p.
IIA	2020	Understanding the Effects of Diversity and Inclusion on Organizations	16 p.
AFROSAI-E	2019	Human Resource Management (HRM) Framework and Handbook for SAIs	94 p.
OAG NZ	2019	Severance Payments – A Guide for the Public Sector	24 p.
IIA	2019	Optimizing Talent Management in an Evolving Audit Landscape	21 p.
IIA	2018	Staffing/Resourcing Considerations For Internal Audit Activity	4 p.

## 17. Information Technology

Publisher	Year	Title	Page count
OAG WA	2023	Security Basics for Protecting Critical Infrastructure from Cyber Threats	24 p.
UK NAO	2022	Use of Agile in large-scale digital change programmes - A good practice guide for audit and risk assurance committees	19 p.
UK NAO	2021	Good practice guide: Cyber and information security	18 p.
QAO	2020	Learning for ICT Projects	3 p.
QAO	2020	Delivering successful technology projects	1 p.
QAO	2020	Managing Technological Vulnerabilities	2 p.
INTOSAI	2019	Guidance on Audit of Information Systems (GUID 5100)	17 p.
UK NAO	2019	Guidance for Audit Committees on Cloud Services	19 p.
AFROSAI-E	2019	IT Audit Manual	106 p.
Audit Scotland	2017	Principles for a Digital Future: Lessons Learned from Public Sector ICT Projects	9 p.
VAGO	2016	Information and Communications Technology Controls Guide	9 p.

## 18. Innovation and Continuous Improvement

Publisher	Year	Title	Page count
NIAO	2023	Innovation and Risk Management - A Good Practice Guide for the public sector	64 p.
NIAO	2023	Innovation and Risk Management – Self-assessment checklist	14 p.
CPA Canada	2022	Auditors: find out what these tech developments mean for you	html
IFAC	2022	Digital Transformation & Innovation in Auditing: Insights from a Review of Academic Research	html

## 19. Internal Audit

Publisher	Year	Title	Page count
IIA	2021	Remote Auditing: Challenges, Risks, Fraud, Technology, and Staff Morale	13 p.
IIA	2020	The IIA's Three Lines Model	13 p.
IIA	2019	Fraud Risk Management and Internal Audit	21 p.
IIA	2019	Relationships of Trust: Building Better Connections Between the Audit Committee and Internal Audit	4 p.
IIA	2018	Internal Auditing's Role In Corporate Governance	4 p.
IIA	2018	Staffing/Resourcing Considerations For Internal Audit Activity	4 p.
IIA	2017	Internal Audit and External Audit Distinctive Roles in Organizational Governance	8 p.
VAGO	2017	Internal Audit performance	113 p.
IIA	2017	Artificial Intelligence – Considerations for the Profession of Internal Auditing	9 p.

## 20. Performance Measurement and Reporting

Publisher	Year	Title	Page count
UK NAO	2023	Good Practice in Annual Reporting	54 p.
OAG NZ	2021	Good Practice: Performance Reporting	3 p.



Publisher	Year	Title	Page count
CAAF	2019	The Impact of Performance Audits: Defining, Measuring and Reporting Impact	55 p.
NIAO	2019	Performance improvement in local government - learning the lessons of performance improvement: a good practice briefing	20 p.
Audit Scotland	2019	Good Practice Note on Improving the Quality of Central Government Annual Report and Accounts	32 p.
NIAO	2018	Performance Management for Outcomes – A Good Practice Guide for Public Bodies	45 p.
UK NAO	2016	Performance Measurement: Good Practice Criteria and Maturity Model	9 p.
UK NAO	2016	Performance Measurement by Regulators	29 p.
AGLG	2015	Policing Services Performance Assessment – A Self-Assessment Tool for Municipalities	28 p.

## 21. Policy Development and Implementation

Publisher	Year	Title	Page count
UK NAO	2023	Managing uncertainty: Questions for decision-makers to ask in an uncertain environment	12 p.
UK NAO	2023	Cross-government working	16 p.
UK NAO	2023	How to deliver regulation locally	48 p.
QAO	2023	Implementing machinery of government changes maturity model	Excel spreadsheets
QAO	2023	Checklist for managing machinery of government changes	8 p.
UK NAO	2022	Framework to review portfolios	17 p.
UK NAO	2021	Framework to Review Programmes	44 p.
NIAO	2019	Making Partnerships Work: A Good Practice Guide for Public Bodies	48 p.
QAO	2016	Service Logic Model	3 p.
VAGO	2015	Public Participation in Government Decision-Making – Better Practice Guide	26 p.
IIA	2014	Policy Setting for Public Sector Auditing in Absence of Government Legislation	24 p.

## 22. Privacy and Data Protection

Publisher	Year	Title	Page count
IIA	2022	Privacy and Data Protection, Part 2: Internal Auditors' Views on Risks, Responsibilities, and Opportunities	20 p.
IIA	2020	Privacy and Data Protection Part 1: Internal Audit's Role in Establishing a Resilient Framework	

## 23. Procurement and Contract Management

Publisher	Year	Title	Page count
QAO	2023	Local Government procure-to-pay model	Excel spreadsheets
UK NAO	2023	Lessons learned: competition in public procurement	54 p.
OAG NZ	2021	Good Practice: Procurement	Html only
NIAO	2020	Procurement Fraud risk guide	16 p.
UK NAO	2018	Survival Guide to Challenging Costs in Major Projects	10 p.
UK NAO	2016	Principles Paper: Managing Provider Failure	33 p.
UK NAO	2016	Commercial and Contract Management: Insight and Emerging Best Practice	82 p.
AGLG	2016	Improving Local Government Procurement Processes	48 p.
AGLG	2014	Oversight of Capital Projects Planning and Procurement	40 p.

## 24. Public-Private Partnerships

Publisher	Year	Title	Page count
WB	2022	Role of Supreme Auditing Institutions	html
WB	2017	Establishing the PPP Framework	56 p.
CAAF	2016	Auditing Public-Private Partnerships – A Discussion Paper	30 p.
PAS	2014	Managing Risks of Public-Private Partnerships	9 p.

## 25. Records Management and Knowledge

Publisher	Year	Title	Page count
NHSCFA	2023	Records management audit framework	html
VAGO	2016	Records Management Checklist – A Tool to Improve Records Management	19 p.

## 26. Risk Management

Publisher	Year	Title	Page count
NIAO	2023	Innovation and Risk Management - A Good Practice Guide for the public sector	64 p.
NIAO	2023	Innovation and Risk Management – Self-assessment checklist	14 p.
QAO	2023	Risk Management Maturity Model	Excel spreadsheets
IIA	2023	Risk in Focus – Hot topics for internal auditors	48 p.
IIA	2021	OnRisk 2022: A Guide to Understanding, Aligning and Optimizing Risk	44 p.
QAO	2016	QAO Risk Management Maturity Model	4 p.

## 27. Stakeholder Engagement

Publisher	Year	Title	Page count
COA - Philippines	2023	Citizen Participatory Audit	html
AFROSAI-E	2022	Guidelines for developing Stakeholder Engagement Strategy and Plan – Exposure Draft	43 p.
INTOSAI	2022	Auditing Sustainable Development Goals: Policy Coherence and Multi-stakeholder Engagement	41 p.
CAAF	2020	Tools for Collaboration	30 p.
CAAF	2019	Citizen Engagement in Audit Process	html
Audit Scotland	2019	Principles for community empowerment	25 p.

Publisher	Year	Title	Page count
INTOSAI	2017	Guidance on Supreme Audit Institutions' Engagement with Stakeholders	110 p.
WB	2015	E-guide on Engaging Citizens in the Audit Process.	html
VAGO	2015	Public Participation in Government Decision-Making – Better Practice Guide	26 p.
ANSA-EAP	2014	Citizen Participatory Audit	html
INTOSAI	2014	Supreme Audit Institutions and Stakeholder Engagement Practices A Stocktaking Report	97 p.

## 28. Sustainable Development Goals

Publisher	Year	Title	Page count
INTOSAI	2022	Auditing Sustainable Development Goals: Policy Coherence and Multi-stakeholder Engagement	41 p.
INTOSAI	2020	IDI's SDGs Audit Model (ISAM)	79 p.
OCAG India	2020	Concept Paper on Natural Resources Accounting in India	184 p.
AFROSAI-E	2019	Guideline: Sustainable SAIs - Leading by example and contributing to the SDGs and Agenda 2063	45 p.
INTOSAI	2019	Auditing and implementing the United Nations Sustainable Development Goals focusing on environmental auditing	64 p.
INTOSAI	2019	Environmental Audits and the Sustainable Development Goals: A Discussion Paper	31 p.
CAAF	2017	Practice Guide to Auditing the United Nations Sustainable Development Goals: Gender Equality	67 p.