INTOSAI

Compliance Audit
Subcommittee

Concept note V

Implementation and maintenance

Introduction

Concept note V describes the present status of the implementation of the ISSAI 4000 series and the maintenance responsabilities of the Complance Audit Subcommittee (CAS), how these two tasks are interrelated and the strategic considerations to be taken into account by CAS in order to establish a future work plan.

Implementation

The awareness raising of the ISSAIs enters a new phase, practical implemetation, as the ISSAIs are by now well known within the INTOSAI community due to numerous seminars in all regions and an effort made by all CAS members, specifically the CAS subgroup on awareness raising.

The practical implementation phase will be supported by the 3i Programme of the IDI. The 3i Programme will contain both an evaluation tool and an education programme of all three audit types, including the ISSAI 4000 series. The 3i Programme is in need of CAS members to act as regional experts on Compliance Audit in the implementation of the programme. In acting as regional experts CAS members will assist and facilitate the understanding and use of the ISSAI 4000 series in their region. As a result CAS members will be able to follow on site how the Compliance Audit Guidelines are being understood and implemented in each region.

Maintenance

Already at the CAS meeting in Stocholm in 2009 there was identified a set of maintanance issues in need of further development as the ISSAI 4000 series was launched for endorsement.

At the CAS meeting in Batumi, Georgia in 2011 CAS established a maintenance review frequency of 5 years for the ISSAI 4000 series. The committee further aknowledged that the harmonization project will contribute to concepts and terminology of the Compliance Audit Guidelines, and will be an important input to the maintenance process.

The interrelatedness of implementation and maintenace

Impementing the ISSAI 4000 series in their audit methodology and audit manuals is when SAIs make the concepts, solutions and requirements of the ISSAI 4000 series come to live in real audit processes. This is also when the quality of the Compliance Audit Guidelines is being tested and the need for further maintenace is identified. Being on site in each region is how CAS members can support SAIs in their implementation of the ISSAI 4000 series, and to identify issues and possible solutions for the maintenance of the Compliance Audit Guidelines.

In this sense the implementation and maintenance of the ISSAI 4000 series is closely connected. The volume of changes in the maintenance process depends on the need for substantial changes identified during the implementation of the guidelines worldwide, in addition to the needs and requirements coming out of the harmonization project.

Strategic considerations for CAS
For the upcoming year CAS is in need of prioritizing the committees effort between its implementation and maintenance responsabilites in such a manner that both tasks are sufficiently handled to promote the conducting of Compliance Audit in line with the ISSAI 4000 series in all INTOSAI regions.

Due to the present launcing of the 3i programme of the IDI, the Chair suggests to focus resources and effort on implementation the upcoming year. Still the focus on implementation should bear the maintenance process in mind, as the two are closely connected.

Motion
In light of this the Chair proposes the following:

- To close down the CAS subgroup on awareness raising.
- To prioritize implementation by means of all committee members working as regional experts in the implementation of the ISSAI 4000 series in the coming year.
- In the implementation process, that each committee member monitor the maintenance issues defined by the committee and reflect on how they can be solved at a standard level.

Further, the Chair suggests that at the next meeting in 2013 the committee establishes a working group for considering the amount of changes needed in the ISSAI 4000 series on the basis of the outcome of the harmonization project, the maintenance issues identified during implementation and relevant changes by other standrad setters.