



Words from the Chair

Firstly, I would like to express my deepest sympathy with our Tunisian colleagues and the Tunisian people. The recent terrorist attacks are horrible actions which cause incredible suffering and threaten the fragile process of establishing a modern society based on the principles of law and welfare for the citizens. We support you in your brave struggle.

Eventually, a draft of ISSAI 4000 is out for comments in the CAS committee. We have tried to bring more clarity to the document, hopefully giving more direct support to the auditor in their work. We have also tried to reflect more clearly the distinction between attestation engagement and direct reporting. Thanks to the Court model SAIs for helping to understand the context of their work and reflect the particular requirements regarding compliance audit.

It is a pleasure to announce that the SAI of India will take over the chairmanship of CAS, after INCOSAI in Abu Dhabi in 2016. SAI of India has a long tradition of doing high quality compliance audits, and has wide experience in working with the INTOSAI community. SAI of India has been a major contributor to the international standards, and will bring the spirit of CAS further.

I have had the pleasure to be attending the INTOSAI Task Force on strategic planning, where the future of the INTOSAI community is being discussed. My main objective has been to underline the importance of INTOSAI as a credible standardsetter, and share my experiences of what it takes both to develop standards and to implement them.

Please note that a brand new committee (the common Forum on standards) has been announced by the three goal chairs of INTOSAI. The Forum will have a crucial role in further developing the ISSAI framework, adopting standards and advising the subcommittees. This is a unique opportunity for all SAIs with experience in standardsetting to take part in the most challenging and important work for INTOSAI in the years to come.

All the best

Jens

Maintenance and development of the new ISSAI 4000

After the endorsement of ISSAI 400 it became clear that there was a need to maintain level 4 on compliance audit. At the 11th annual CAS meeting in Brazil 2013 it was decided that the committee should develop one common 4000-standard, applicable to all SAIs. Three maintenance groups and a court group was established and decided to work with different parts and concepts for the ISSAI 4000. The result was presented and further discussed at the 12th annual CAS meeting in Norway in 2014. The main questions at the meeting was: *"Which shall requirements should be common for everyone, and what are the specific considerations for the courts?"*

The new ISSAI 4000 draft sets up requirements followed by explanations. It is to mirror every principle on level 3 to a requirement on level 4. Basic structure and basic principles must be followed. The standard has to be on a level where one can find a common ground to cover all compliance subject matters of all SAIs.

The CAS Chair and secretariat has worked intensively to implement the inputs from the CAS meeting in Norway, 2014 in the ISSAI draft. At the final stage before sending the new ISSAI 4000 draft on a hearing among our committee members, the CAS Chair and secretariat invited two colleagues from GAO, Ms. Heather Keister and Mr. Ben Nelson and our own CAS-member Ms. Vani Sriram (SAI India) to a three-days work-meeting.

The New ISSAI 4000 draft was sent on a hearing to all CAS members on 13th of March with a request for comments at April the 7th at the latest. The new ISSAI 4000 draft is to be reported to PSC at April the 13th after the final implementation of comments from CAS members by the secretariat.

For further overview of the process of the new ISSAI 4000, see CAS Work Plan 2014-2016 in this newsletter.

ISSAI Implementation Initiativ (3i Programme) in ARABOSAI

Members from the CAS (Aurelija and Amel), the CAS secretariat (Ingvild) and compliance audit experts (Mouna and Omya) worked together with financial audit and performance audit experts in Abu Dhabi to start the roll out of the ISSAI Implementation Programmes in SAIs of ARABOSAI. CAS will be involved in the following activities:

- ✓ 3i Product Adaptation Meeting, 4–12 March 2015, United Arab Emirates
- ✓ 3i ISSAI Implementation Workshop, 26 May–12 June 2015, Tunisia
- ✓ 3i Workshop on Facilitating ISSAI Implementation & iCAT Review Workshop, 15–27 November 2015, Morocco



From the 3i Product Adaptation Meeting, 4–12 March 2015, United Arab Emirates
Omyma from SAI Sudan, Aurelija from SAI Lithuania and Mouna and Amel from SAI Tunisia in front, behind Hakim from ARABOSAI, Tunisia

The Tunisian SAI acting as a strong component in a democratic system

Last week Tunisia was marked by a coward terrorist attack against the Bardo museum. Few days after we marked the re-opening of this historical and cultural edifice with attendance of tunisians and foreigners who gathered in large number to pay a last tribute to the victims of the attack, defying terrorits and expressing the will to act together to uproot this scourge. Tunisia is more than ever determined to lead a merciless war against terrorism, until the last breath.

The fight against terrorism appeals legislation and security measures, but it also concerns improvement of socioeconomic conditions in the country through economic development and education programs in order to counter radicalization and violence.

In the nascent democracy, the Tunisian SAI – the Court of Accounts of Tunisia - is acting in order to play an effective role as a component in a democratic system contributing in the promotion of accountability, transparency and integrity in the conduct of public programs and public funds management.

My wish and my belief, as a Tunisian woman and a Public Sector Auditor, is that my SAI supports beneficial changes in the public sector, has a positive impact on the society, and could make a difference to the lives of citizens.

26 March 2015, Amel ELLOUMI BAOUAB, Magistrate, Court of Accounts of Tunisia

AFROSAI-E as observers in CAS

The 10th of December 2014, AFROSAI-E requested for observer status at the Compliance Audit Subcommittee. The Chair has willingly accepted their application

The CAS wishes to welcome AFROSAI-E with an observer status in our committee from 2015.

The 13th CAS meeting will be held in China, October 2015

The CAS is very pleased that the 13th annual CAS-meeting will be held in Beijing, the People's Republic of China, on October 21–22 2015.

All CAS members have received an e-mail Monday March the 23th, from the CAS secretariat by Ms. Ingvild Gulbrandsen regarding an interest for a expert training seminar prior to the meeting.

Members are encouraged to send in topics to be discussed on a possible expert traing seminar.

If there is a demand for an expert training seminar from CAS members, the seminar will be held on October 19th – 20th 2015.

Information update

The CAS webpage has benefited from technical refreshment and you may enjoy the results here:

<http://www.psc-intosai.org/subcommittees/compliance-audit-subcommittee/>

CAS work plan 2014–2016

Main activities in 2015–2016

Month	Activity
2015	
March 4 –9	3i Product Adaptation Meeting, Arabosai, UAE – Abu Dhabi
March 10–12	Finalization of the new ISSAI 4000 draft working-meeting with SAI India and GAO
March 13	Hearing ISSAI 4000 draft CAS-members (copy FAS/PAS/PSC)
March 27	1st CAS newsletter 2015
April 6–10	Finalizing on guidance for iCAT on Compliance Audit, Oslo, Norway
April 7	Deadline - Hearing new ISSAI 4000 draft to all CAS-members
April 7–13	The CAS secretariat will process the results of the new ISSAI 4000 draft hearing
April 13	New ISSAI 4000 draft official hearing to PSC
May 27–29	PSC-SC meeting in Ottawa, Canada - Agenda: New ISSAI 4000 Exposure draft
May 31–June 12	3i ISSAI Implementation Workshop, Arabosai, Tunisia
June –September	Exposure draft ISSAI 4000 on issai.org (SAI level)
September–October	Process the results of the hearing from the Exposure draft ISSAI 4000
(October 19–20	Expert seminar prior to the CAS meeting in Beijing, China
October 21–22	13th CAS meeting 2015 in Beijing, China
November 15– 27	3i Workshop on Facilitating ISSAI Implementation & iCAT Review Workshop, Arabosai, Morocco
December 2015	2nd CAS newsletter 2015
2016	
December 2015/February 2016	Continue to process the results of the SAI hearing from the Exposure draft ISSAI 4000
March	1st CAS newsletter 2016
March 31	Endorsement version ISSAI 4000 to the PSC Secretariat
May 2–3	Endorsement version ISSAI 4000 accepted by PSC-SC
September	14th CAS meeting 2016
October–November	Endorsement version to INTOSAI Governing Board at INCOSAI 2016, Abu Dhabi, the United Arab Emirates



Have a nice and peaceful Festive season.



The CAS secretariat will soon take some days off for Easter holidays. Greetings from still winter Oslo, hope to see you all in Beijing, China in October 2015.