



## CAS maintenance strategy 2013–2016 Committee Comments

Committee member	Comment submitted
<b>Lithuania</b>	<p>We agree to your intention to change the structure of ISSAI 4000 series and to incorporate necessary requirements in these documents.</p> <p>The good idea is to make one common authoritative standard on compliance audit ISSAI 4000 and documents on specific issues. In our opinion, it is enough to make documents only on three specific issues: compliance auditing performed related to the audit of financial statements, compliance auditing performed combined with performance auditing and compliance auditing in the context of courts of accounts. These two different types of audits and specific issues of courts of accounts are most important specific areas. Other suggested specific issues (compliance auditing performed as attestation engagements and performed as direct reporting engagement) could be described only in the common authoritative standard. The importance of these two specific issues is similar to others - as giving reasonable and limited assurance or giving opinions or conclusions and they are not big volume. So it is unnecessary to distinguish them to different documents. We think it will help to avoid the duplication of the material and to get the optimal (not too big) volume of ISSAI 4000 series.</p> <p>We suggest that it would be useful to identify at first if it is necessary to involve requirements in documents on specific issues. If it is no need for that we think these documents would not contain additional requirements and they would be as the guidance for auditors.</p> <p>We agree to 5 priorities for the maintenance of the ISSAI 4000 series which the CAS chair suggested.</p>
<b>Slovakia</b>	<p>First of all congratulations to the CAS chair and the CAS management to the drafting the valuable strategy document; it could form one of the main pillars of the CAS activity.</p> <p>Maintenance of the auditing standards is of the same importance (or even higher in some cases) than the drafting itself and requires a lot of knowledge and practical experience.</p> <p>INTOSAI family could rely on CAS to be fully competent not only to draft the compliance standards but assure their appropriate</p>



	<p>maintenance and timeliness with developing audit needs.</p> <p>We support the idea the one common authoritative standard on compliance auditing, described the chapter 3.2.2 of the issue document. In fact, in our environment of Slovak SAI we elaborated one common authoritative Methodology Guideline for Compliance auditing, based on ISSAI 4000, 4100 and 4200, because it fits better to our audit methodology needs. However, it depends on the different responsibilities, procedures, policies etc. across particular SAIs.</p> <p>Combinations and variations of compliance auditing, described in chapter 3.3 is permanent issue of the discussion of the methodologists and the auditors in our SAI. Therefore we welcome very much the CAS effort to develop additional documents on specific issues.</p> <p>The ideas for consideration:</p> <ul style="list-style-type: none"> <li>• To prepare roadmap for maintenance process in compliance auditing with main steps and maybe deadlines</li> <li>• To develop maintenance checklist for use of SAIs – something like self-assessment of the compliance audit methodology, to advice SAI or to show how and when is necessary to act in maintenance.</li> <li>• To encourage communication channels between CAS members in practical compliance audit issues/problems etc. in the period between CAS meetings.</li> </ul>
<p><b>Namibia</b></p>	<ul style="list-style-type: none"> <li>• The issues as raised on Page 6: Materiality, Sampling, Limited vs Reasonable Assurance etc,( i.e. those on which the committee has compiled individual issue papers, now on Cas website), may be areas for which additional documents would need to be developed.</li> <li>• The difference between the audit process as pertaining to a Compliance Audit conducted as a seperate audit(ISSAI 4100) or as part of the audit of financial statements(ISSAI 4200), definately needs to be addressed. We agree that there is a need to make a clearer distinction between the two approaches.</li> <li>• The <b>ISSAI 4100</b>: is a Compliance audit guideline for audits performed separately from the audit of financial statements. It is stated that such work may be carried out as part of a performance audit or as a separate audit type. The question is: Would we not duplicate some elements of the ISSAI 4100 when we develop <b>ISSAI 4400</b>: Compliance Audit performed related to performance audit?</li> </ul>



<b>Portugal</b>	No comments
<b>India</b>	Considering that the existing ISSAI 4000 series documents are quite similar with very minor variations, I agree that we could have just one authoritative document which brings out the essence of compliance audit and details the requirements when performed in combination with other types of audit. The sub-committee can explore the possible format of this document in Brasilia.