



ISSUES PAPER

Agenda Item V

EXPOSURE DRAFT ISSAI 4300

Court of accounts issues

CAS meeting Batumi, Georgia 2011

The CAS subgroup of court of accounts issues has produced a draft for an ISSAI 4300 Court Model. The chair would like to emphasize the importance of acknowledging the specific characteristics of the courts, and the additional considerations that need to be taken into account when conducting compliance audit within a court. We appreciate that a complete document is now presented for the committee on these issues.

Comments from the chair

The suggested ISSAI 4300 develops concepts and describes the audit process when the audit objective, in addition to giving an opinion or submitting a report, is a possible legal process where the personal liability of public officials is considered, and sanctions might be imposed.

The suggested ISSAI 4300 also brings up topics that are under development in the ISSAI 4000 series and might be of relevance outside a court environment; i.e. to the ISSAI 4000 series as a whole and possibly for the harmonization project. These issues are:

- The interrelationship between the individual public accounts and the general state accounts
- The concept of materiality
- Reporting to parliament

The outline of court issues in a possible ISSAI 4300 raises questions regarding the ISSAI 4000 series as a whole. At present the ISSAI 4000 series consists of an introduction in ISSAI 4000 and two sets of guidelines, with the same structure, in ISSAI 4100 and 4200. If the series is to be expanded by other documents, this is a vital decision for the series as a whole if the basic structure of the guidelines is to be kept in all documents in the series, or whether the two varieties of compliance audit – ISSAI 4100 and 4200 – should be considered the "top documents" of a possible number of specific purpose documents.



Issues for discussion in the committee

1. What would be the specific purpose of a possible ISSAI 4300?
2. Does the proposed ISSAI 4300 address the characteristics of the courts and the additional considerations of the court of accounts environment in a sufficient and adequate manner, or are there other issues such a document should consider?
3. Should a possible ISSAI 4300 be a product in line with the existing structure of ISSAI 4100 and 4200 or in line with the proposed structure from the project group?
4. Does the ISSAI 4300 draft introduce issues relevant for SAIs other than courts of accounts, and should any of these issues be made relevant as maintenance issues in the ISSAI 4000 series as a whole or in the harmonization project?
5. Should the court of accounts approach consider specifically some existing elements of the ISSAI 4000 series?

Proposals from the chair

The CAS subgroup on court of account issues works further on the proposed ISSAI 4300 on the basis of the committee discussions.