

INTOSAI's representation on international standard-setting bodies

PSC-SC meeting 2017
Agenda item 9

Brasília, 8 - 9 June 2017

INTOSAI's representatives

IIA

International Professional Practices Framework Oversight Council (IPPFOC)

Mr Jacek JEZIERSKI, SAI Poland

International Internal Auditors Standards Board (IIASB)

Ms Svetlana MUREȘAN, SAI Romania

International Auditing and Assurance Standards Board
Consultative Advisory Group (IAASB CAG)

Mr Jim DALKIN, SAI USA

International Public Sector Accounting Standards Board (IPSASB)

Mr Stuart BARR, SAI Canada

IPSASB Public Interest Committee (PIC)

Dominique PANNIER, SAI France

IPSASB Consultative Advisory Group (CAG)

Mr Daniel BOUTIN, SAI UAE

IFAC

IIA key points

INTOSAI to encourage internal audit as a value creator

Leveraging IA reports and the single audit concept

More involvement of IIA in INTOSAI standard setting

Comparison of the codes of ethics of the IIA, IFAC and INTOSAI

Consistency in terminology

Implementation guidance

ISA 540
Accounting estimates

ISA 315
Identifying and assessing
risks



IAASB
considerations

Engagement Quality
Control Reviews

Data Analytics

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