



**CAS meeting Brasília 18th–19th
of September 2013
Agenda item 3: Issue paper I
Implementation of the ISSAI 4000 series**

1. Implementation of the ISSAIs across INTOSAI

The International Standards for Supreme Audit Institutions has experienced a tremendous take off as a common basis for public sector auditing within INTOSAI since the endorsement of a full set of Auditing Guidelines for financial, compliance and performance auditing at INCOSAI 2010. What was presumed to become a long period of awareness raising, was soon changed into questions of how to perform audits in accordance with the ISSAIs by SAIs eager to comply with them.

The implementation of the ISSAIs is now a major focus across the INTOSAI community. The importance of ISSAIs as standards and ensuring audit quality of the SAIs vis-a-vis the standards has been acknowledged by all. INTOSAI has initiated the implementation process and several donors are supporting substantially the implementation programmes of the ISSAIs.

2. Implementation and maintenance

The mandate and responsibilities of the Compliance Audit Subcommittee is to develop and maintain the ISSAIs on Compliance Audit. Yet, a standard is neither developed nor maintained in a vacuum. For the standards to be continuously relevant for the work of SAIs their contents needs to be developed on the basis of how they best relate to the public sector context and the audit processes of SAIs.

The major test of whether the Compliance Audit Guidelines have achieved this is provided through their implementation. During implementation requirements and guidance in being read, understood and applied in concrete audits, questioned, discussed and applied again. This process of



implementation is one of the main inputs to the further maintenance of the Compliance Audit Guidelines, and it is crucial for CAS to establish efficient channels of feedback from implementation into the maintenance work performed by the committee.

On the other hand, experiences from implementation so far have shown that implementation cannot either be performed in vacuum. In order for implementation material and discussions to follow the right direction and approach, the presence of the standard setter is crucial in order to explain the contents of the standards and the reason behind the solutions found in the standards. Hence, there is quite a considerable need for CAS expertise to partake in implementation activities and this need influences the work and resources required both of the committee and the secretariat onwards.

3. On going and planned activities

Many regions of INTOSAI have launched implementation activities related to the ISSAIs where CAS members have participated.

The IDI has also launched a global programme on ISSAI implementation, i.e. the ISSAI Implementation Initiative or the 3i Programme. CAS is one of many active partners in this programme. The programme is mainly aimed at the developing countries under the OECD DAC list but with some activities open for all SAIs. Under the 3i Programme a team of CAS expert and ISSAI mentors from different regions have developed a mapping tool called the ISSAI Compliance Assessment Tool or iCAT. The tool can be used by SAIs to conduct a detailed mapping of their existing compliance audit practices with ISSAI requirements at level 4. ISSAI facilitators from about 67 countries have been trained in using this tool. In 2014 the IDI is planning to develop an ISSAI Implementation Handbook on compliance auditing, and an e-course on Implementing Compliance Audit ISSAIs based on the handbook. A face to face workshop on Facilitating ISSAI Implementation will also be held in 2014 as the last part of the ISSAI Certification Programme for Compliance Audit. A pool of about 80 ISSAI facilitators is expected to be created by the end of the programme. The ISSAI Certification Programme is also planned to be launched in Arabic, Spanish and French in 2014.



In addition to this, from the 3i Programme IDI has launched a web based 3i Community Portal in May 2013. Its ambition is to create a larger community of practice on ISSAI implementation in the INTOSAI. The portal is designed as a platform for knowledge creation, sharing, interaction and support for ISSAI Implementation. Users will be able to access the 3i products and become a part of the 3i communities of practice where they can create information, share experience and interact with audit practitioners from across the globe.

4. What implementation implies for the work of CAS

The implementation of the Compliance Audit Guidelines requires of CAS to provide a considerable capacity of expertise for different kinds of implementation activities across INTOSAI. This has been acknowledged by the Chair through strengthening the CAS secretariat for the period of 2013–2016. Yet it also requires for committee members to be able to act as an expert on behalf of CAS. This need for expertise in the implementation process is also an opportunity for CAS to develop further as a community of expertise and achieve its strategic goal of becoming a strong professional environment for Compliance Audit in the public sector.

Many CAS members will participate in the CAS expert training seminar prior to the annual meeting of 2013, and these members will onwards be considered as CAS member experts.

In the organizational setup of the CAS pool of expertise, the CAS secretariat will engage in the product development for implementation where an in-depth knowledge and understanding of the considerations and discussions related to the contents of the standards is required. CAS member experts will be asked to partake in implementation activities in their regions supported by briefings and de-briefings from the CAS secretariat. All CAS members are encouraged to become a part of the community of practice at the 3i Community Portal. In the portal there are established tools for use by the members which will provide relevant feedback and information vital for implementation. CAS will make use of these tools and further establish committee mechanisms for relevant feedback from implementation into maintenance of the ISSAI 4000 series.

5. Issues for consideration



The chair would like the committee to address the following issues related to implementation:

1. What would be the most appropriate means of ensuring feedback from implementation into the maintenance process of the committee?
2. How can the chair and committee experts work most efficiently in order to communicate a common message and handling feedback in implementation activities?