Members of the Compliance Audit Subcommittee of INTOSAI

Compliance Audit Subcommittee hearing on the first draft of the new ISSAI 4000 Compliance Audit Standard of INTOSAI

The annual meeting of the Compliance Audit Subcommittee of INTOSAI in Brasilia 2013 made the decision to develop the present Compliance Audit Guidelines at level 4 in the ISSAI framework into one common authoritative standard for compliance auditing within SAIs:

http://www.psc-intosai.org/subcommittees/compliance-audit-subcommittee/cas-meetings/brasilia,-brazil-september-2013/

On the annual CAS meeting in Oslo on the 17th and 18th of September 2014 the CAS members will discuss the contents and further prioritizations in developing such a standard. In preparation of the meeting you are hereby presented with the first draft of the new ISSAI 4000 Compliance Audit Standard of INTOSAI for comments.

The draft has been developed in line with technical discussions on format and structure in the CAS maintenance group nr. 1, consisting of the SAIs of South Africa, India, Portugal and Tunisia. Further on, the document is drafted according to an updated set of drafting conventions for level 4 ISSAIs adopted at the PSC steering committee meeting in Bahrain in May 2014:


The new ISSAI 4000 draft contains requirements and explanations of those in line with the principles and terminology of ISSAI 100 and ISSAI 400. In addition to this the committee has been working on developing further specific areas of the standard:

1. The issue of assurance and opinion (Maintenance group nr. 2 headed by Romania with the participation of Brazil, Namibia, China and the European Court of Auditors)
2. The issue of authorities, propriety and the identification of subject matter and criteria (Maintenance group nr. 3 headed by India with the participation of Slovakia, Lithuania, Hungary, China, the European Court of Auditors and Saudi Arabia)
In commenting on the draft ISSAI 4000 Compliance Audit Standard of INTOSAI, we kindly ask you to consider the following issues:

1. Is the number of requirements outlined in the present draft accurate and sufficient in order to cover what is common for compliance auditing across INTOSAI? If not, please indicate your proposed changes.

2. Are the explanations sufficiently covering the requirements as outlined? If not, please indicate where further explanations are needed and amend your proposals of further text.

3. Are the areas of development (assurance, opinion, authorities, propriety and identification of subject matter and criteria) sufficiently covered by the proposals from the maintenance groups, or would you propose adding other considerations? We would appreciate your suggested amendments as text proposals.

4. Is the glossary covering the most essential concepts, and if not what should be added/deleted?

We kindly ask for your comments to the present draft by Friday the 29th of August.

Your comments may be sent to the CAS secretariat at both the following e-mail addresses:
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Yours sincerely

Jens Arild Gunvaldsen
Chair of CAS

Copy: PAS and FAS