



Common CAS/PAS proposal to include an additional section under b) in the current INTOSAI drafting conventions for auditing guidelines

The presentation of each requirement in the General Auditing Guidelines (ISSAIs 1000-4999) should be immediately followed by explanations of the requirement. This structure will enhance the clarity and readability of the standards.

Requirements contain the minimum necessary contents to set the basis for establishing a standard for recognition of high quality audit work and make transparent to stakeholders what are the criteria to recognize a high quality audit work.

Explanation contains clarification on the meaning of the requirement, including underlying concepts, and the rationale behind the requirement and the reasons for its application.

Guidelines contain clarification and description on how to implement the requirements and may include examples of good practices.

Conditional requirements – applying only in certain circumstances – should either be specified in the introduction of the document, be listed along with the unconditional requirements, while clearly stating the circumstances in which they apply, or be referred to in the section that explains the contents of the requirement.

The requirement directly referring to the fundamental principle will each be given a sub-number (two-level), and each additional requirement will be given a sub-number as well (three-level). Small letters will identify items in a composed requirement. In the narrative explanatory section, the words “shall” or “should” should be replaced with the terms “it is advised”, “may”, “need to”, “it is good practice to”, etc.

The numbering of themes, requirements and explanations should follow this format to facilitate easy reference:

1. Theme (headline)

1.1. Main requirement: **The auditor shall**

1.1.1. Additional requirement: **The auditor shall**

1.1.2. -

1.1.3. –

1.2 Explanation (of requirements): The what and why

Explanations of the requirements are provided under the number “1.2”, and it may be sub-numbered.