



## CAS Workplan 2014 onwards

The objective of the Compliance Audit Subcommittee (CAS) is to develop high quality, globally accepted standards for Compliance Audit in the public sector. The strategic aim of the subcommittee is to establish a strong professional environment for Compliance Audit in the public sector. These objectives are to be reached by cooperation, participation and commitment by all committee members and the INTOSAI community, and by cooperation with other standard setting bodies.

The focus areas of the CAS workplan are the following:

- Stronger cooperation and coordination with the other subcommittees of the PSC
- The maintenance and further development of the level 4 ISSAIs on compliance audit into authoritative standards
- Supporting the implementation of ISSAIs on Compliance Audit
- Developing standards through working procedures that recognizes the interrelatedness of maintenance and implementation

### Cooperation and coordination with other subcommittees of the PSC

CAS recognizes that the need for a coherent set of authoritative ISSAIs for public sector auditing requires closer and concrete coordinated work processes between the subcommittees of the PSC. To be accessible for the SAIs applying the ISSAIs, it is necessary to address common issues of technical format and consistency, and professional divergence and dispute. Hence, activities of common proposals and work processes between the subcommittees will be given priority by CAS.

### Maintenance of level 4

The main responsibility of CAS is to maintain and develop the level 4 ISSAIs on compliance audit into authoritative standards as presupposed in the level 3 principles. At the level of standards, public sector compliance audit is yet a young discipline. Hence, the maintenance process will need to discuss and develop further on issues still immature in the standards.

The development of the level 4 ISSAIs on Compliance Audit into authoritative standards will imply a restructuring of documents, so that the requirements and further guidance on public sector compliance audit will be found in one single document, a common ISSAI 4000 Compliance Audit Standard of INTOSAI. A separate project proposal on the new ISSAI 4000 is presented before the PSC steering committee on this occasion.



Implementation

The implementation of the ISSAIs is actively going on in all INTOSAI regions, and several initiatives are launched to enhance this implementation, one of the major being advocated by the INTOSAI Development Initiative.

In working with implementation tools and processes, CAS has experienced that the expertise of the standard setter is crucial in order for implementation to grasp the contents of the standards when using them as source for guiding audit practice. This is particularly the case for compliance audit, which is still in the process of developing the contents of the standards. Hence, CAS is partaking in implementation activities where necessary in order to explain the contents and history of the ISSAIs, both from the secretariat and committee members.

The interrelatedness of maintenance and implementation

In identifying the specific nature of public sector compliance auditing, CAS has worked systematically by engaging subcommittee members in identifying the generic nature of the audit process, the concepts and the adaptations needed in order to express what is common across the INTOSAI community. In this way, public sector compliance auditing is recognizable in the standard and based on how audits are performed in SAIs.

The same committee members that contributed to the first making of the standards, are also translating them into their languages and applying them in their audit institutions. In their practical use of the standards, new issues and questions arise that are often relevant for the further development of standard contents.



This interrelatedness of standard setting and implementation is crucial in order for the ISSAIs to be genuine standards for public sector compliance auditing. Hence, the work process of CAS attempt at grasping this interrelatedness through maintenance groups where committee members partake with their experience in proposing amendments to the standards and by addressing issues of implementation in addition to formal committee meetings.