

Comments on the exposure draft of ISSAI 3100		Treatment of comments
Country / institution	Date of the message	
Kuwait	21/March/2010	Para 13 insert “which can be of a qualitative or quantitative nature”
	11/April/2010	
Peru	23/March/2010	Para 11 insert “– not only financial significance, but also social and/or political significance, focusing on the results obtained through the application of public policies” Para 34 insert “unless prohibited by legislation or regulations.”
Afrosai (South Africa)	6/April/2010	Para 4 replace “findings” with “audit” Para 7 and 8 insert “systems” Para 10 “The audit questions addressed by performance audit do not have to be” Para 11 delete “improved value for money” Para 12 move “overall activity plan” up from para. 17 Para 12 invert a) and b) Para 18 reorder the list as in 12a) Para 23 delete “crucial” Para 25 insert “results” and replace “party” with “stakeholder” Para 29 replace “should” with “is expected to” Para 30 replace “audit evidence” with “date”; replace “it” with “the findings” Para 33 delete “within the scope of the audit” and “in the audit report” as superfluous Para 34 insert “distributing audit reports widely” Para 34 insert “made assessable to the general public” Para 35 “is an important tool that can be used to strengthen the impact of the audit and improve future audit work” Para 37 delete “the purpose of” Para 3 insert “as intended”
Tunisia	7/April/2010	
Malta	12/April/2010	Para 10 insert “collectively exhaustive in addressing the overall question” Para 12(b) insert “(including techniques to be used for gathering evidence and conducting the audit analysis)” Para 19 insert “Audit examination work takes place on the basis of audit planning already undertaken, and the planning documents thereby developed” Para 34 insert “The examination of feedback received should be recorded in working papers so that any changes to the draft audit report, or reasons for not making changes, are documented. “

Institute of Internal Auditors	15/April/2010	
Switzerland	20/April/2010	
Vietnam	21/April/2010	Replaced audited body with audited entity. Auditee still remains as there is a distinction between the auditee with whom you correspond and who is accountable and the audited entity, which is the subject of the audit examination and which could be a programme or project.
Egypt	21/April/2010	Para 10 insert “that is related to the performance of the audited entity” Para 11 clarification “classification of the audit engagement will be determined...”
El Salvador	21/April/2010	Para. 26 insert “regarding management deficiencies” in order to specify the nature of the communications required with internal auditors
Poland	22/April/2010	
United Arab Emirates	22/April/2010	Para 6 insert “This standards document is largely based upon the concepts contained in ISSAI 3000 – Implementation guidelines for Performance Auditing, to which auditors should refer for additional guidance”. Para 8 replace “aspects” with “assertions” Para 25 insert “Where important audit findings are made during an audit these should be communicated to those charged with corporate governance in a timely manner”. Request for “Definitions section” as already discussed at previous PAS meeting.
United Kingdom	22/April/2010	Para 17 insert “as well as the analysis of economic, financial and performance data” Para 30 insert “information about” and “or explain why this was not possible”.
CAS (Norway)	23/April/2010	Para. 5, 10, 14, and 29 insert refs to ISSAI 4000 series - agreed
Madagascar	23/April/2010	General agreement with standards no changes requested.
Hungary	23/April/2010	Para. 3 “or a system-oriented approach which examines the proper functioning of management systems”: Para.9(c) amended Para. 11 addition “The selection process for audit topics should aim to maximise the expected impact from the audit while taking account of audit capacities” Para. 38 “Performance audits should be subject to a system of quality control ¹ , incorporating processes for supervision and monitoring and quality assurance, in order to provide...”
Germany	23/April/2010	Para. 5 “Where appropriate, the impact of the regulatory or institutional framework on the performance of the entity should also be taken into account” Para 10. “appropriate” replaces “possible” as it depends on the auditor’s judgement.

¹ ISSAI 40

		Para 34. "can support" replaces "is vital" as it is a matter of SAI independence and circumstances how it communicates its audit results.
IIA		Para 12 c insert "sufficient resources" Para 13 insert "It should be possible to identify the source of the audit criteria used". Para 20 insert "in concluding against the audit questions" Para 21 replace "should" with "must" Para 36 "actions taken on findings and recommendations remedy the underlying condition" Para 37 insert "external quality and peer reviews,"
Sweden	26/April/2010	Para.10 "one overall audit question..." – agreed Para.10 "...if this is explicitly allowed by the legal mandate" – agreed Para. 16 "The planning phase should.. – agreed Para. 34 add "conclusions" – agreed Delete " <i>consider</i> "...giving auditee(s) the opportunity". The text of January 2009 did not have "consider". SNAO in letter of 26/01/2009 to TCU requested that "consider" be inserted! Mexico SAI also reported on 19/02/2009 that it is legally prohibited from giving auditees the reports pre-publication – hence the addition of the first clause. Propose deleting "consider" to reflect what was already agreed by INTOSAI in ISSAI 3000. Madagascar SAI supports this obligation. Para. 34 Spilt into pre-publication and post-publication - OK
Bangladesh	28/April/2010	Para. 38 "supervision and monitoring"
USA GAO	23/April/2010	Para 4. Replace "takes for granted" with "does not question" Para 11. Replace "analyses" with "assessment" Para 12 (c) replace "exercise" with "audit" Para 20 replace "are more open to" with "require significant" Para 23 replace "audit findings" with "data" Para 24 reversal of sentence structure Para 26 delete "for example" Para 31 replace "arguments" with "viewpoints" Para 32 replace "argued" with "presented" Para 35 replace "cycle" with "process" Para 36 replace "tasks" with "of audit reports" and "remedied" with "corrected" and "corrective" Para 37(a) replace "involve the solution of" with "address" Replace "imposed" with "required"