

**Considerations regarding the comments to the exposure draft ISSAIs 100, 200, 300 and 400
- elaborated for issai.org - draft for information of the PSC Steering Committee**

List 1 - Consideration of individual comments

DRAFT

No	SAI/org	ED ISSAI	Item	Corresponding item in final EV ISSAI	Comment to the item	Result of the project group's considerations
1010	Government Accountability Office, USA	100	0	(no specific)	We believe that the comprehensive discussion of fraud in ISSAI 200 (paragraphs 114 - 120) should be applied to level 3 on the whole. This could be accomplished by either moving the ISSAI 200 discussion to ISSAI 100 with appropriate modifications.	The comment has been accommodated to the extent possible - The project group has slightly expanded the principle regarding the risk of fraud in ISSAI 100. This is further developed on in the other ISSAIs
506	Hungary	100	0	(no specific)	General remark 2: There is no need for the Figures on the pages 5, 8, 13. The text is understandable without them. ISSAIs 200, 300, 400 do not have charts, figures, either. ISSAIs generally do not use charts, figures.	Only one figure has been preserved
749	Auditor General of South Africa	100	2	100/6	Please replace the word "whatever" with "regardless of". Please also reduce the spacing between the bullets of this paragraph.	The text has been changed in line with the proposal.
750	Auditor General of South Africa	100	3	100/7	The word "ISSAI" should be plural i.e. "ISSAIs".	The text has been changed in line with the proposal.
1050	Government Accountability Office, USA	100	5	100/4	See specific pdf-file provided by GAO - delete final words "in its contemporary forms"	The text has been changed in line with the proposal.
509	Hungary	100	6	100/5	Please write 'the requirements' instead of 'recommended requirements'. The phrase 'recommended requirements' is a contradiction in itself.	The text has been changed in line with the proposal.
1051	Government Accountability Office, USA	100	6	100/5	See specific pdf-file provided by GAO - final line delete "special" and "of SAIs"	The text has been changed in line with the proposal.
1162	Netherlands Court of Audit	100	6	100/5	Figure 1 does not provide extra information. Suggestion: could it be more clear when the level 3 and 4 ISSAI'ss are presentend clustered into the three main audit types: financial, performance and compliance. For each type you can then make a schematic picture of the relevant level 3 and 4 ISSAIs.	Figure 1 has been deleted
1163	Netherlands Court of Audit	100	6	100/5	Is it possible to include the definitions of financial audit, performance audit and compliance audit earlier than in nr 27? Because there is some reference to these different types of audit I feel that it is necessary to define them earlier.	The comment has been accommodated - The definitions has been moved earlier in the document.
1052	Government Accountability Office, USA	100	8	100/7	See specific pdf-file provided by GAO - Line 1 retain "audit reports" but delete "Auditor's Reports". Line 2 replace "applied fully comply" with "are applied in accordance" and delete "therein".	The text has been changed in line with the proposal.
155	National Audit Office of the People's Republic of China	100	9	100/23	It is proposed to revise the sentence "As public sector business and governance becomes more complex new requirements are being added through a combination of laws, regulations, standards, codes, and other guidance and requirements." into "As public sector business and governance becomes more complex, new requirements are being added through a combination of laws, regulations, standards, codes, and other guidance and requirements."	item deleted
197	National Audit Office of Norway	100	9	100/23	We consider item 9 unnecessary as we assume that the ISSAI documents will need to be updated from time to time.	The text has been changed in line with the proposal - item deleted - same point made by GAO (1053)
754	Auditor General of South Africa	100	9	100/23	Please delete "guidance and" before "requirements" in the 1st sentence.	The text has been changed in line with the proposal.

1053	Government Accountability Office, USA	100	9	100/23	See specific pdf-file provided by GAO - not necessary. ISSAI 100 is a foundation, or a framework principle.	The text has been changed in line with the proposal.
260	European Court of Auditors	100	10	100/3	The content of §10 – 12 could be stated more clearly in just one paragraph. The issue of “standing” and “time-limited” decisions seems out of place in a document entitled “fundamental principles of public sector auditing”.	The comment has been accommodated to the extent possible.
426	Swedish National Audit Office	100	10	100/3	the word "public sector" in the first sentence can be deleted. Furthermore, the reference to other functions in the last sentence can be deleted, it is outside the scope of this document.	The text has been changed in line with the proposal - See GAO wording for rewording on last sentence without "other functions etc" (1054)
755	Auditor General of South Africa	100	10	100/3	In this paragraph reference is made to "a SAI" in other paragraphs "SAIs" and "the SAI". Please consider standardising the terminology used in the ISSAI and only refer to "the SAI". The word "SAIs" in the 2nd sentence should be "SAI's". In this paragraph reference is made to "conduct", the terms "undertaken", "carrying out work" and "perform" are also used in this ISSAI. Please standardise the terminology and only refer to "conduct".	The text has been changed in line with the proposal.
1054	Government Accountability Office, USA	100	10	100/3	See specific pdf-file provided by GAO - cut 1st sentence to "A SAI exercises its (public sector) audit function within a specific legal mandate. Cut/amend 2nd sentence to The mandate may define the SAI's role, authority, independence and other responsibilities and provisions".	The text has been changed in line with the proposal.
1164	Netherlands Court of Audit	100	10	100/3	nr 10-13 can perhaps be formulated even more compact. In fact these are not standards, or principles but statements that there are differences in the SAI's mandate and that every SAI is free to make their own choices on audit types, audit standards and priorities depending on its mandate. It is good to recognise these differences and this freedom, but too much descriptive text on these kind of topics leads the attention away from the real standard principles for SAI's we want to promote here.	The comment has been accommodated.
470	India/ Supreme Audit Institution	100	11	100/14	We consider adding resources after “Public fund and assets” in line 3.	The group found the wording of the exposure draft preferable - Funds and assets are resources
669	Brazilian Court of Accounting (TCU)	100	11	100/14	Exclude this part as unnecessary: ...with some SAI's carrying out work which others do not, or cannot, or may not acknowledge within their own context and mandate as being “auditing”.	The text has been changed in line with the proposal.
1055	Government Accountability Office, USA	100	11	100/14	See specific pdf-file provided by GAO - cut final sentence after "...own context and mandate".	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1056	Government Accountability Office, USA	100	12	100/16	See specific pdf-file provided by GAO	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Sentence has been deleted
198	National Audit Office of Norway	100	13	100/15	The last sentence is unclear, and we question its value.	The comment has been accommodated.
575	COUR DES COMPTES - France	100	13	100/15	Comment 1: the wording that states “In certain countries, the SAI is a court, composed of judges, which has authority over State accountants who must render accounts to it” is perfectly appropriate to the French situation. Certain SAI's (Supreme Audit Institutions), however, have authority not only over State accountants but also over other public officials, which is why it would be advisable to change "over State accountants" to "over State accountants and other public officials".	The text has been changed in line with the proposal.

757	Auditor General of South Africa	100	13	100/15	<p>Please amend the 2nd sentence to read as follows: "This jurisdictional function requires the SAI to make sure that whoever is charged with dealing with public funds is accountable for them and in this regard is subject to its jurisdiction."</p> <p>The last sentence states that there exists an important complementary relationship between the jurisdictional authority and the characteristics of public sector auditing. Please describe what this relationship is.</p>	The text has been changed in line with the proposal.
1137	Romanian Court of Accounts	100	13	100/15	The court is a SAI which has auditing and jurisdictional functions as well. The court is not composed only of judges, but it has prosecutors and auditors too. The court has authority not only over state accountants, but also over anybody charged with dealing with public funds.	The comment has been accommodated.
471	India/ Supreme Audit Institution	100	14	100/19	Accountability, transparency, governance and performance (Para 14 to 16) could go under the heading objectives (from Para 19).	The text has been changed in line with the proposal.
603	Australian National Audit Office	100	14	100/19	Suggest first sentence reads "public sector auditing is essential in providing independent, objective and reliable reports" rather than "information". An SAI should decide the set of standards it will apply universally, rather than picking or choosing audit by audit.	The text has been changed in line with the proposal.
1057	Government Accountability Office, USA	100	14	100/19	See specific pdf-file provided by GAO - expand "reliable information " in 1st sentence to "non-partisan assessment of the stewardship, performance or cost of government policies, programmes or operations to legislatures etc". 2nd sentence - delete "democratic systems"	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
8	State Audit Bureau State of Kuwait	100	15	-	The need to emphasize on the importance of ISSAI 100 : The value and benefits of Supreme Audit Institutions – making a difference to the lives of citizens.	Not accommodated. An improvement of the text could not be found - Another exposure draft ISSAI concerns Value and Benefits of SAIs
35	SAI Germany	100	15	-	Add at the end of the item:"and their mandate". Reason: Whether and to what extent SAIs are required to respond to the challenges of society is dependent on their mandate.	Item has been deleted as a result of other comments
472	India/ Supreme Audit Institution	100	15	-	Please refer to our comments corresponding to Para 14.	The comment has been accommodated.
948	Rigsrevisionen, Denmark	100	15	-	Suggest deleting "make a difference in the lives of citizens by..." The statement exaggerates the likely impact of audit work on the lives of individual citizens.	Item has been deleted as a result of other comments
70	National Audit Office, Malta	100	16	100/20	NAO (Malta) would propose that the last bullet point would be reworded as follows: Creating incentives for change by providing new knowledge, comprehensive analysis and robust recommendations for improvement.	The proposal was not followed. The group find that the wording accommodates all considerations as good as possible
156	National Audit Office of the People's Republic of China	100	16	100/20	The first line of this paragraph "Public sector auditing contributes to improved public sector administration by:" is proposed to be reversed into "Public sector auditing contributes to improved good governance by:" We propose this revision due to the fact that governance is more general and inclusive than administration and in The auditing function of Supreme Audit Institutions: A systematic mapping of the auditing assignments of 37 selected Supreme Audit Institutions across the regions of INTOSAI issued by INTOSAI Professional Standards Committee, has stated that "an SAI is an integrated part of the governance system of a sovereign state." Moreover, National Audit and National Governance has been approved as the Theme I of the XXI INCOSAI and by now, the CNAO has received more than 60 country papers on this theme, underpinning the importance attached by SAIs around the world. We hold that the role of SAI in contributing to governance could be emphasized here.	The text has been changed in line with the proposal.
473	India/ Supreme Audit Institution	100	16	100/20	Please refer to our comments corresponding to Para 14. Besides, The Phrases relating to Public entities or Public funded entities may be removed	The comment has been accommodated to the extent possible.

671	Brazilian Court of Accounting (TCU)	100	16	100/20	Comment:The figure 2 is unnecessary, may be excluded without impairing understanding.	Figure removed
1041	Government Accountability Office, USA	100	16	100/20	Figure 2: This graphic identifies four categories of engagements included in public sector auditing: financial, performance, compliance audits, and a fourth category called "combination/other engagements." We would like to see an explanation of what kinds of engagement the PSC views as fitting in to this fourth category. It would also be helpful to know under what circumstances an auditor performing an engagement in this fourth category should look to the ISSAIs for guidance.	Figure removed
1058	Government Accountability Office, USA	100	16	100/20	See specific pdf-file provided by GAO - replace "administration" with "management" in caption;replace first bullet with "Providing information used for oversight, accountability, transparency and improvements of government programmes and operations"	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Combined with suggestion from Australia (604)
1165	Netherlands Court of Audit	100	16	100/20	Figure 2 gives a nice overview! However we would expect that the principles directly above or below this figure relate explicitly to the four boxes : Which principles are defined for accountability, which principles for transparency, which principles for governance and which principles for performance? This can also be done by referencing to other ISSAI standards (ISSAI 20 ao)?.	The comment has been accommodated to the extent possible - Figure 2 has been deleted.
199	National Audit Office of Norway	100	19	100/17	According to the heading, the paragraphs 19-21 should explain the objectives of public sector auditing. However, we find that these paragraphs do not reach this goal. In paragraphs 19-21 the concept is used both at the level of public sector auditing, within the audit types and within the frame of an individual audit without always clearly establishing this context. We suggest that this section remain true to the title in relating the objectives of public sector auditing and that the objectives of the different types of audit be clearly defined in paragraph 28. We would refer to paragraph 14-16 for a description of the objectives.	The comment has been accommodated to the extent possible.
262	European Court of Auditors	100	19	100/17	Sections on "Objectives of public sector auditing Para (19-21) and "Types of public sector auditing" (Para 27-29) overlap and could be merged/shortened.	The comment has been accommodated to the extent possible.
263	European Court of Auditors	100	19	100/17	'provision of services' or 'deliver necessary services'. This could be expanded by using governance paper (IFAC draft – Good Governance in the Public Sector)	Not accommodated. An improvement of the text could not be found.
264	European Court of Auditors	100	19	100/17	§19 second sentence needs re-drafting (would be most difficult to translate!)	To be considered in language consolidation/translation
673	Brazilian Court of Accounting (TCU)	100	19	100/17	Comment: This part may be excluded for clarity : "and their use of resources to those that provide them with the resources and those that depend on them to use the resources to deliver necessary services, including citizens".	The group found the wording of the exposure draft preferable - Punctuation to be considered in language consolidation
759	Auditor General of South Africa	100	19	100/17	In this paragraph it states that public sector auditing "creates the conditions that servants will perform their functions effectively, efficiently...". Not sure that public sector auditing does this and whether it can reinforce an expectation or just create it.	The comment has been accommodated to the extent possible - See GAO suggested wording at 1061
1061	Government Accountability Office, USA	100	19	100/17	See specific pdf-file provided by GAO - penultimate sentence, delete "and citizens". Replace last sentence with "Public sector auditing plays a pivotal role in supporting effective public sector management."	The text has been changed in line with the proposal - Resolves Safrica comment (759)
1062	Government Accountability Office, USA	100	21	100/20,21,23	See specific pdf-file provided by GAO	Sentence changed
763	Auditor General of South Africa	100	23	100/31	Please replace "recognizing" with "recognising" - UK English vs. US English should be considered throughout this ISSAI and the other ISSAIs on exposure. The last sentence should be deleted here and be part of the principles.	Issue of language consolidation
688	Brazilian Court of Accounting (TCU)	100	26	100/31	As a consequence of accepting the amendment for item 25, item 26 should also be amended: "In all cases"	

159	National Audit Office of the People's Republic of China	100	27	100/21	It is proposed that before this paragraph ends, a sentence could be added, which reads "Public sector auditing could be conducted in the forms of pre audit, concurrent audit and post audit and in some cases, in order to prevent heavy losses and waste, or to detect fraud and corruption, when they could have been avoided, the auditor could intervene in real time and oversee the whole process and all aspects of investment project or development programme. This is done by recommending which decision should be taken, and by bringing to the decision-maker's attention in a more efficient and timely manner, relevant information that they should consider during the decision-making process."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Reference has been made to 'real-time audits of projects'
160	National Audit Office of the People's Republic of China	100	27	100/21	It is proposed to replace the word "money" (in the sentence "Auditors also have an important role to play in looking at the money spent on public programmes and in providing assurance that the information prepared properly presents the financial situation.") into the word of "resources".	The text has been changed in line with the proposal - the word 'money' has been avoided
269	European Court of Auditors	100	27	100/21	§27 – not all SAIs can make recommendations (e.g. NAO Norway)	The Item has been deleted as a result of other comments
476	India/ Supreme Audit Institution	100	27	100/21	" in all material respects " may be added after the Financial Situation (5th line)	The text has been changed in line with the proposal - The Item has been deleted as a result of other comments
746	Kingdom of Bahrain	100	27	100/21	Page 10, Paragraphs 27, 28, and 29) under the title "Types of Public Sector Auditing " can the Administrative/ HR audit be included as one of the audit types.	The group found the wording of the exposure draft preferable - The Item has been deleted as a result of other comments
765	Auditor General of South Africa	100	27	100/21	Please delete this paragraph except for the 1st sentence as the information is repeated in paragraph 28 and insert the portion from paragraph 21 as mentioned above.	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1063	Government Accountability Office, USA	100	27	100/21	See specific pdf-file provided by GAO - add "or results" after "financial situation" at end of 4th sentence.	The Item has been deleted as a result of other comments
161	National Audit Office of the People's Republic of China	100	28	100/22	In order to maintain the alignment with the terms used in other paragraphs as well as ISSAI 200, 300 and 400, it is proposed that "Financial audit" could be revised as "Financial auditing", "Performance audit; focuses on....." be revised as "Performance auditing; focusing on", and "Compliance audit" be revised as "Compliance auditing".	The text has been changed in line with the proposal.
576	COUR DES COMPTES - France	100	28	100/22	Comment 2: it would be advisable to mention the complementary relationship between compliance auditing and the jurisdiction exercised by certain SAIs here. This complementarity is also highlighted in paragraph 26 of the ISSAI 400 standard. We would suggest adding the following text to paragraph 28 of standard 100: "there exists an important complementary relationship between this jurisdictional authority and the characteristics of compliance auditing. This means that in compliance auditing there might be additional requirements for auditors operating in an environment with a judicial role, such as in court of accounts".	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - The recognition of the relationship is recognised elsewhere
766	Auditor General of South Africa	100	28	100/22	Please replace "focusing/ focuses" with "which focuses" for each bullet to flow from the introductory sentence.	The text has been changed in line with the proposal.
1064	Government Accountability Office, USA	100	29	100/23	See specific pdf-file provided by GAO - "this blanket statement may not be entirely true. Suggest striking"	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
271	European Court of Auditors	100	30	100/24	Second sentence in Para 30 is vague and could be deleted.	An improved text has been developed

273	European Court of Auditors	100	31	100/25	Para 31-33 seem superfluous as similar information/points are made in the section concerning "Mandate" (Para 10-13).	An improved text has been developed
274	European Court of Auditors	100	34	100/26,27,28	The section (Para 34-35) appears overly complicated, just as para 35 overlap Para 28 and ISSAI 200-400.	The text has been improved
1066	Government Accountability Office, USA	100	35	100/30	See specific pdf-file provided by GAO	
278	European Court of Auditors	100	36	100/27	Para 36 seems repetitive and generally reads badly. Some points are made more than once (i.e. the fact that the audit criteria depends on).	The comment has been accommodated to the extent possible - The text has been improved
1067	Government Accountability Office, USA	100	36	100/27	See specific pdf-file provided by GAO	
479	India/ Supreme Audit Institution	100	37	100/34	Figure 3 Under the subheading " activities related to Planning the Audit" In the 4th subheading add error to "consider Risk of Fraud"	The text has been changed in line with the proposal.
679	Brazilian Court of Accounting (TCU)	100	37	100/34	Comment: figure 3 omits follow-up, which is one important step of the Performance Audit process (ISSAI 3100, 2.4.4, 36) and is stated in ISSAI 400 too. Amendment: add a square in the "principles related to the audit process" called "activities related to following-up the audit" and add a transparent square with one bullet (ISSAI 3000, 5.5 and ISSAI 3100, 2.4.4, 37) "Focus on identifying whether weaknesses have been corrected"	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - The figure has been revised
1176	Netherlands Court of Audit	100	37	100/34	In figure 3 the following principles are in my opinion not general principles: materiality and audit/engagement risk. General principles are rather 'suitable criteria' and 'assurance'.	The figure represents a summary of the text
72	National Audit Office, Malta	100	38	100/36	It is recommended that this paragraph is split into three paragraphs. The first paragraph should start from "Ethical principles should be embodied in an auditor's behaviour" and end "Auditors should be honest, reliable and truthful when conducting an audit." The second paragraph is to commence by "Auditors should also remain independent..." and end "... without being affected by influences that might compromise professional judgement." The third paragraph would then start by "Auditors can find additional guidance in ISSAI 10 Mexico Declaration on SAI Independence..." and end by "ISSAI 30 Code of Ethics."	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
204	National Audit Office of Norway	100	38	100/36	The sentence "Independence is an attitude of mind and appearance" is somewhat lofty and does not fit into the context on this principal level.	The comment has been accommodated.
590	IIA	100	38	100/36	According to paragraph 38: Independence is... This can also be true for the concept of "objectivity". We believe that "independence" also relates to the status of the auditor as well as his/her reporting lines, financial independence from the "executive power" and so on. Independence is therefore not limited to "an attitude of mind and appearance".	The comment has been accommodated to the extent possible - The text has been improved
1068	Government Accountability Office, USA	100	38	100/36	See specific pdf-file provided by GAO	
775	Auditor General of South Africa	100	39	100/38	Please delete the comma after supervision.	
279	European Court of Auditors	100	40	100/39	"should have or have", - which?	
281	European Court of Auditors	100	40	100/39	what are "these arrangements"? Auditors may use the work of others without have specific "arrangements, agreements, or contracts". §40(d) Something missing in order to link sentences.	Not accommodated. An improvement of the text could not be found.

433	Swedish National Audit Office	100	40	100/39	The third section, starting with "The objectives of internal audit..", needs to be aligned with the preceding section to clearly set out the premises (in line with with what is stated in the fourth section relating to the work of others)	Not accommodated. An improvement of the text could not be found.
591	IIA	100	40	100/39	We propose presenting a stronger perspective on using the work of internal auditors by suggesting the use of work by internal auditors rather than stating that their work may be used. Working with or relying on the work of internal auditors that comply with the International Professional Practices Framework issued by the Institute of Internal Auditors can significantly improve the efficiency and effectiveness of the SAI activities.	Not accommodated. An improvement of the text could not be found - the group has wished to stay with a solution that is in line with ISA 610
680	Brazilian Court of Accounting (TCU)	100	40	100/39	Comment: the last sentence in the third paragraph of item 40 may sound imprecise because it does not indicate from where the gains can be obtained (Public Administration). We also suggest including "communication" as one of the areas for improvement because many academic authors include it as an element of governance along with coordination and cooperation (KETTL, D. F. The transformation of governance: public administration for twenty-first century America. Baltimore: Johns Hopkins University Press, 2002.) Amendment: "This offers opportunities for communication, coordination and cooperation and the possibility of eliminating duplication of efforts in the Public Administration."	The group found the wording of the exposure draft preferable - communication is part of the coordination and cooperation
776	Auditor General of South Africa	100	40	100/39	Please replace the word "undertaken" with "conducted". Please add to the 2nd sentence of the 2nd paragraph that evidence regarding the appropriateness of the expert's work should always be obtained as well.	The text has been changed in line with the proposal.
1069	Government Accountability Office, USA	100	40	100/39	See specific pdf-file provided by GAO - 4th indent, change "done" to "performed"	The text has been changed in line with the proposal.
681	Brazilian Court of Accounting (TCU)	100	41	100/37	Comment: wrong use of the verb understand. Amendment: "includes; ensuring that the audit team understands the assignment; (...)" or "includes; ensuring that the audit team members understand the assignment; (...)"	The item has been merged with the item on professional scepticism - cf. also Proposal to delete - ECA (282) and Sweden (434)
778	Auditor General of South Africa	100	41	100/37	Please replace "auditor's" in the 2nd sentence with "their".	The text has been changed
1	State Audit Office of the Republic of Latvia	100	42	100/40	The essence and topicality of this item is clear, however a more detailed guidance or "practice notes" would be valuable concerning exact steps how to minimize the eventual risk.	The text has been approved - is also addressed in ISSAIs 200, 300 and 400 as appropriate.
42	National audit office of Lithuania	100	42	100/40	Audit risk may also arise because of inappropriate audit planning or audit procedures not correctly performed by auditor.	The text has been approved - is also addressed in ISSAIs 200, 300 and 400 as appropriate.
76	National Audit Office, Malta	100	44	100/37	It is recommended that the third sentence of this paragraph would read "These principles are based on the interaction of professional and behavioural characteristics that recognise the auditor's responsibility to carry out analyses and reach conclusions based on evidence collected whilst maintaining professional distance, open-mindedness, receptiveness to views and arguments, and an alert and questioning attitude when faced with conflicting audit evidence and when ascertaining the reliability of documents and responses to inquiries and other information obtained from management and those charged with governance of the audited entity."	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
435	Swedish National Audit Office	100	44	100/37	We don't believe the concept of professional skepticism is sufficiently described. According to IAASB Engagements Framework it includes: An attitude of professional skepticism means the practitioner makes a critical assessment, with a questioning mind, of the validity of evidence obtained and is alert to evidence that contradicts or brings into question the reliability of documents or representations by the responsible party.	Is addressed in ISSAIs 200, 300 and 400 as appropriate.

723	SAI Peru	100	44	100/37	We suggest to clarify the definition of "professional skepticism", in order to have a more clear difference from the concept "professional judgment" contained in the same numeral. Moreover, if the ISSAI 200 does not include this concept.	The text has been approved - is also addressed in ISSAIs 200, 300 and 400 as appropriate.
781	Auditor General of South Africa	100	44	100/37	Please replace "professional distance" with "objectivity" in the 2nd sentence. Please add the words "and should be appropriately documented" to the last sentence. Objectivity is dealt with as part of the Ethics section.	The text has been changed in line with the proposal.
10	State Audit Bureau State of Kuwait	100	45	100/42	The need to mention the work papers in the documentation item due to their importance to the control operation.	Not accommodated. An improvement of the text could not be found - The group has preferred to limit the number of terms used - work papers and audit documentation is regarded to be more or less synonymous
782	Auditor General of South Africa	100	45	100/42	Please align the 1st sentence and amend the 2nd sentence to read as follows: "...audit strategy, detailed plan, record of procedures performed and evidence obtained..."	The text has been changed in line with the proposal.
1179	Netherlands Court of Audit	100	45	100/42	For the standards on documentation we suggest to reconsider the wording of 100.45 in so far that it does not cause problems for the documentation standards on all levels.	The comment has been accommodated to the extent possible.
205	National Audit Office of Norway	100	46	100/43	The standards concerning the communication with auditees and other stakeholders are a little bit too comprehensive to comprise all audit activities. This is also the case for item 47. The standards should be kept on a more overall and principal level.	The comment has been accommodated to the extent possible - The two items have been merged
284	European Court of Auditors	100	46	100/43	Para 46-47 overlap concerning the communication with management (included in both). Para 47 may also appear a little excessive – should auditors inform Parliament and other stakeholders throughout the audit process? Furthermore the text, incl. the subsequent Para 48-52, is not that clear/direct concerning the need/benefits of discussing with the management of the auditee the audit criteria, the results of the risk assessment and how the audit may best add value.	The comment has been accommodated to the extent possible - The two items have been merged
285	European Court of Auditors	100	46	100/43	The requirement to provide those charged with governance with “timely observations and findings throughout the audit” I believe goes beyond all auditing standards (INTOSAI and IFAC). This is normally restricted to issues of serious irregularity and suspected fraud.	The comment has been accommodated to the extent possible - The requirement is to 'establish effective communication' - Other ISSAIs may provide guidance on what and when to communicate in the context of financial, performance and compliance audits
724	SAI Peru	100	46	100/43	The relationship between auditors and auditees should not be restricted to a proper communication issue, but also to a relationship of respect and good treatment, as part of the professional behavior to be observed in the development of the audit work.	Not accommodated. An improvement of the text could not be found - respect and good treatment is a good practice but the group has preferred not to aim to regulate it here (cf also ISSAI 30 on ethics)
783	Auditor General of South Africa	100	46	100/43	Please add a full stop to the sentence in bold and align (format) it with the rest of the paragraph. Please amend the 3rd sentence to read as follows and delete the last sentence: "The communication should include the responsibilities of the auditor and the auditee, an overview of the scope and timing of the audit and providing management and those charged with governance with timely observations and findings throughout the audit."	The text has been changed in line with the proposal.

1072	Government Accountability Office, USA	100	46	100/43	See specific pdf-file provided by GAO - Reword principle as "Auditors should effectively communicate with the auditee"	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
206	National Audit Office of Norway	100	47	100/43	See comment for paragraph 46.	
593	IIA	100	47	100/43	We propose that more detail be added regarding the interaction with internal audit when communicating with stakeholders.	The group has wished to merge ED ISSAI 100/46-47 in order to shorten the text. Even though internal audit is highly important in a number of countries the relationship between the auditor and the internal auditor is not the focus of this item.
784	Auditor General of South Africa	100	47	100/43	Please add "Appropriate" before "lines" in the last sentence.	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
286	European Court of Auditors	100	48	100/44	Formal engagement letter needed at time of taking up the engagement. However, is this necessary on an (e.g.) annual basis. For recurrent audits, is an annual audit communication plan and timetable not sufficient (perhaps with a review that the engagement terms have not changed materially)?	The comment has been accommodated to the extent possible.
480	India/ Supreme Audit Institution	100	48	100/44	May consider adding judiciary after "requested by legislature in the second line)	Not accommodated. An improvement of the text could not be found - The group has considered these questions: Does judiciary have right to request audits in own right? And if so would the judiciary not be acting as an "other oversight bodies"?
785	Auditor General of South Africa	100	48	100/44	Please add a full stop to the sentence in bold. Please amend the 1st sentence to read as follows: "Audits may be statutory, requested by legislatures or other oversight bodies, initiated by the SAI or undertaken on the basis of an agreement with the audited entity."	The text has been changed in line with the proposal.
1073	Government Accountability Office, USA	100	48	100/44	See specific pdf-file provided by GAO - replace "or the body or persons who would receive the report" with "and others as applicable"	The text has been changed in line with the proposal.
481	India/ Supreme Audit Institution	100	49	100/45	May consider adding " Financial systems" to the first sentence The new sentence formation could be as follows: "This includes understanding of the objectives, operations, regulatory environment, internal controls, financial and other systems_ _ _ _ _"	The text has been changed in line with the proposal.
1074	Government Accountability Office, USA	100	49	100/45	See specific pdf-file provided by GAO - add comma after management	The text has been changed in line with the proposal.

11	State Audit Bureau State of Kuwait	100	50	100/46	Should refer to COSO regarding risks analysis and should be used to analyze risks.	Not accommodated. An improvement of the text could not be found - The group has not been sure that COSO is relevant in all audits in all countries (Cf. also the INTOSAI GOVs regarding COSO)
787	Auditor General of South Africa	100	50	100/46	Please delete "(what can go wrong)" as auditors don't understand what this means and include "underlying" before subject matter in the 2nd sentence. Please move the last sentence to before the 5th sentence. Further please explain the term problem analysis in more detail.	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1075	Government Accountability Office, USA	100	50	100/46	See specific pdf-file provided by GAO - in 3rd sentence, delete "overall and more detailed" and replace with both general and detailed levels". Delete depending on the audit".	The text has been changed in line with the proposal.
289	European Court of Auditors	100	51	100/47	ISSAI 1240 on Fraud goes beyond this re. Risk assessment, rather than just "enquiries concerning the process".	Is addressed in ISSAIs 200, 300 and 400 as appropriate.
436	Swedish National Audit Office	100	51	100/47	Suggest to expand the paragraph to explain what " alert to fraud " means. Are we talking about fraudulent reporting, or fraud in relation to misuse of assets (or both). What are included in the principle of being alert? Does it include auditing procedures, and if so what types of procedures?	Is addressed in ISSAIs 200, 300 and 400 as appropriate.
437	Swedish National Audit Office	100	51	100/47	in relation to the paragraph above (51), we believe that there should be a principle related to adherence of laws and regulations (for all types of audit activities where such adherence is not the objective of the audit, such as in compliance audits)	Is addressed in ISSAIs 200, 300 and 400 as appropriate.
482	India/ Supreme Audit Institution	100	51	100/47	May add "or error" to " risk of fraud"	
594	IIA	100	51	100/47	In higher risk situations the auditor should do more than make enquiries concerning fraud. An additional sentence should be added directing the auditor to perform such additional audit procedures as necessary given the risk of fraud in the engagement and the results of the initial enquiries.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Is addressed in ISSAIs 200, 300 and 400 as appropriate.
614	Australian National Audit Office	100	51	100/47	The importance of being alert to the risks of fraud warrants more guidance being included in this paragraph. This could include further discussion regarding remaining alert throughout the audit, the need for professional scepticism and also for the prompt reporting of identified risks to those charged with governance.	The comment has been accommodated to the extent possible - Is addressed in ISSAIs 200, 300 and 400 as appropriate.
788	Auditor General of South Africa	100	51	100/47	Please add a full stop to the sentence in bold. More detail should be provided of the auditor's own risk assessment procedures including for fraud. Further please delete the words "when relevant to the audit objectives" as the risk of fraud should be relevant to all audits.	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1076	Government Accountability Office, USA	100	51	100/47	See specific pdf-file provided by GAO - add "and perform procedures necessary to identify the risks of material misstatement due to fraud and assess that risk where applicable"	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Is addressed in ISSAIs 200, 300 and 400 as appropriate.
77	National Audit Office, Malta	100	52	100/48	It is proposed that the first sentence of the second paragraph be reworded to: "Planning the audit includes setting the scope, objectives, approach, timing and direction of the audit and defines the nature, timing and extent of the audit procedures to be performed."	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.

290	European Court of Auditors	100	52	100/48	Absolute assurance is not possible (§23), but sampling is not referred to as the tool to deal with this. This could be done in § 52, see 200, 300 and 400 for possible ways. Issues like; representative, illustrative etc. should be mentioned in that relation	The comment has been accommodated to the extent possible - The item now distinguishes between strategic and operational aspects (statistical or other forms of sampling is a possible approach that may be chosen by SAls under the strategic aspects of planning)
291	European Court of Auditors	100	52	100/48	In Para 52 the last sentence could be deleted as the same point is mentioned previously.	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
789	Auditor General of South Africa	100	52	100/48	The paragraph describes audit planning as defining the scope, objective and methodology to be applied during the audit. The 2nd paragraph repeats this information using different terms. Please combine the information and use the terms consistently. The auditor should firstly develop an overall strategy which describes the scope, reporting objectives and approach of the audit. This should be included before the section on risk assessment procedures. The auditor then develops an audit plan which describes the nature, timing and extent of audit procedures based on the risk assessment.	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1077	Government Accountability Office, USA	100	52	100/48	See specific pdf-file provided by GAO - suggestion that 52 is not a separate principle but should be run on to the existing 51	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
43	National audit office of Lithuania	100	53	100/49	"The auditor's decisions on the nature, timing and extent of audit procedures will impact on the evidence TO BE obtained."	The text has been changed in line with the proposal.
292	European Court of Auditors	100	53	100/49	Evidence is rather persuasive than conclusive – should be incorporated in § 53 1st section.	The comment has been accommodated to the extent possible - The group has wished to maintain that 'sufficient' and 'appropriate' are the main terms used to describe 'evidence'. The point that evidence is persuasive in nature is reflected towards the end of the item as well as in the way auditors draw conclusions (cf item 54). Is further developed on by other ISSAIs
640	Afrosai-E	100	53	100/49	The wording in the fourth paragraph is questionable. The knowledgeable person is likely to care a lot about the quality of evidence, not only the quantity. So the text should read: "Evidence should be sufficient and appropriate to persuade...", possibly with brackets explaining the two terms. Why should only the validity of evidence be confirmed? Why not the reliability, relevance and reasonableness?	The proposal was not followed. The group finds that the wording accommodates all considerations as good as possible
682	Brazilian Court of Accounting (TCU)	100	53	100/49	Comment: use of English in the third paragraph. Amendment: "Preliminary findings should be communicated and discussed with the auditee to confirm the validity of the evidence."	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.

745	Kingdom of Bahrain	100	53	100/49	page 17, paragraph 53, It is suggested to a section related sampling and sampling selection criteria which should be representative of the population, which will help make the evidence that is reached through the sample, strong, clear and reliable, especially that the Lima Declaration has stressed on the importance of the audit evidence.	Not accommodated. An improvement of the text could not be found - It will be for FAS, PAS and CAS to consider how more guidance can be provided at level 4
790	Auditor General of South Africa	100	53	100/49	In the 1st paragraph please include "to be" before "obtained". Please amend the 1st sentence of the second paragraph to read: "Audit evidence is information used by the auditor to determine whether the underlying subject matter being audited is in accordance with the suitable criteria." In the 3rd paragraph please delete "it is" before "relevant".	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1078	Government Accountability Office, USA	100	53	100/49	See specific pdf-file provided by GAO - Principle to read "Auditors should perform audit procedures that provide sufficient appropriate audit evidence to support the auditor's opinions or conclusions"	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
438	Swedish National Audit Office	100	54	100/50	The reference to the underlying subject is not correct for all types of audit. In all attestation engagements it is the subject matter information that is audited. Suggest to change	
683	Brazilian Court of Accounting (TCU)	100	54	100/50	Comment: adjustment in the first paragraph to reflect the proper order of elements in the audit report. Amendment: "After completing the audit procedures the auditor reviews the audit evidence in order to describe the findings, to draw a conclusion or to issue an opinion."	The text has been changed in line with the proposal.
684	Brazilian Court of Accounting (TCU)	100	54	100/50	Comment: adjust the second paragraph to comprise elements of performance auditing previously mentioned in ISSAI 100. Amendment: "The auditor should also determine whether the assessment of risks or problem analysis and determination of initial materiality/significance were appropriate in light of the evidence collected and whether they need to be revisited."	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
791	Auditor General of South Africa	100	54	100/50	Please add a full stop to the sentence in bold. In the 1st paragraph please replace "information" with "subject matter".	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
40	Royal Audit Authority, Bhutan	100	55	100/51	Perhaps, the comment provided here is NOT an amendment to item 55 but a proposed addendum/additional requirement on the subject 'distribution of audit report'. Through experience, it was learned that wider distribution of audit reports (financial, performance or compliance audit reports) are key to the credibility of the audit function (or else, it remains a good audit report, but shelved). There could be more value addition on audit services if the audit reports are made accessible both to the user and also to the general public - the proposed additional requirement may also correspond to the principle of transparency. Therefore, the proposed additional requirement 56: "Auditors should, if not prohibited by their mandate, seek to make their reports accessible both to the user and also to the general public". For explanatory note, refer Exposure Draft ISSAI 300 (item No. 31). Infact, this important requirement should be common to all types of public sector auditing.	The text item in ISSAI 100 refers to making reports available to the public. This reflects the principles of ISSAI 20 where INTOSAI have encouraged a wide distribution

163	National Audit Office of the People's Republic of China	100	55	100/51	It is proposed to add an explanation about the requirements for reporting facts or clues of fraud or other kinds of violations of law to jurisdictional, regulatory or enforcement authorities. In ISSAI 200, similar narations have been provided in Para 119 and 120, like in Para 119, it is stated that "Requirements for reporting of fraud in the public sector may be subject to specific provisions of the audit mandate or related legislation or regulation, and the auditor may be required to communicate such issues to a party outside the audited organization. Such parties may include regulatory and enforcement authorities. In some environments, there may be a specific obligation to refer indications of fraud to investigative bodies and even cooperate with such bodies to determine if fraud or abuse has occurred. In other environments, auditors may be obliged to report circumstances that may indicate the possibility of fraud or abuse to the competent jurisdictional body or to the appropriate part of the government or legislature, such as prosecutors, the police and (if relevant to legislation) affected third parties."	The comment has been accommodated to the extent possible - the text refers to 'recommendations for corrective acition and the contributing deficiencies in internal control' - It will be for FAS, PAS and CAS to consider wether more guidance is relevant at level 4
595	IIA	100	55	100/51	In alignment with the comment in our cover letter, we propose including another paragraph after the 55th paragraph to emphasize that follow-up procedures need to be carried out.	Follow-up has been given more emphasis in the para as well as in fig 3
685	Brazilian Court of Accounting (TCU)	100	55	100/51	Comment: After this paragraph add a new paragraph 56 and renumber the document in order to give room to explain a new principle related to the audit process. Amendment: 56. Auditors should focus on identifying whether weaknesses have been corrected rather than on the implementation of specific recommendations. The follow-up should document the auditors analysis of the feedback of the audited body related to the implementation of recommendations. The auditor emphasis should be on addressing the problem solution. The results of the follow-up provide feedback to the legislature and other interested parties, together if possible, with the conclusions and impacts of the corrective actions taken where relevant.	Follow-up has been given more emphasis in the para as well as in fig 3
725	SAI Peru	100	55	100/51	We would suggest to add a brief reference related to the importance of disseminating the results of the audit to the general public and not only to stakeholders. Such dissemination could be done through massive communication tools that may apply; considering exceptions from the legislation each country might have about confidential information.	Not accommodated. An improvement of the text could not be found - Good practice but likely to be aspiration for many SAIs / audits - cf also comment from Buthan
1079	Government Accountability Office, USA	100	55	100/51	See specific pdf-file provided by GAO - reports are not only "written", modern media allows alternatives (e.g. video reporting). 3rd indent to start "Reports prepared in accordance with he ISSAIs are...easy to understand etc"	The word 'written' has been removed (considered unnecessary)
1132	PORTUGAL - TRIBUNAL DE CONTAS	100	55	100/51	We suggest to include in this item a principle that being considered generic should be understood as as good practice of auditing: "The follow-up of audits reports is an activity that increases the value added of the audited entity and the impact of audit helps SAI in order to provide feedback on the corrective actions recommended, as well as improves the planning of news audits."	Follow-up has been given more emphasis in the para as well as in fig 3
1180	Netherlands Court of Audit	100	55	100/51	Should there always be a written audit report?	The word 'written' has been removed (considered unnecessary)
1042	Government Accountability Office, USA	100	55	100/51	This paragraph uses the term "written reports," suggesting that all reports, regardless of the type of audit, are written. Since performance audits can also be other forms, such as video, we suggest taking out the word "written" when talking about reports as a whole.	The text has been changed in line with the proposal.

3	State Audit Office of the Republic of Latvia	200	0	(no specific item-number)	In general, we would recommend to evaluate whether it could be possible to include items on "Using the work of others" also within these ISSAI 200.	The comment has been accommodated to the extent possible - Unclear what is meant using the work of others. Reference is made to internal auditors and component auditors for consolidated statements. ISSAIS on level 4 do not refer to using the work of other auditors in other aspects. wordings included in paragraph 53 on skills, to include situations when SAIs cotract out part of audit work.
53	National audit office of Lithuania	200	0	(no specific item-number)	footnote 15. In this footnote (and in some others) shouldn't the reference be given to the appropriate ISA directly, rather than ISSAI, because the ownship of the given description of term belongs to ISAs, not ISSAIs?	The group found the wording of the exposure draft preferable - PSC has an agreement with the IAASB to include the ISAs as part of our standards in the format of ISSAIs. We believe it is appropriate to refer to the ISSAIs.
140	National Audit Office, Malta	200	0	(no specific item-number)	High level guidance on Communicating Deficiencies in Internal Control to those charged with Governance and Management, analytical procedures and audit sampling, auditing accounting estimates, using the work of internal auditors, using the work of an auditor's expert and written representations in ISSAI 200 is to be provided.	Not accommodated. An improvement of the text could not be found - The level of guidance in a document describing the fundamantal issues of an audit of financial statements may always be discussed. We believe these areas are of importance, however we don't believe additional guidance is needed. The areas are being very briefly touched upon.
207	National Audit Office of Norway	200	0	(no specific item-number)	General comment: we find that ISSAI 200 in a very precise way, describes financial audit, based on the ISSAI 1000-series. However, ISSAI 200 is a very comprehensive document. When making reference to ISSAIs at level 3, the SAI needs to develop their own standards. ISSAI 200, as it appears today, would demand so comprehensive national standards that we question whether this is actually a realistic alternative. In our opinion, ISSAI 200 have not been successful in only including the fundamental principles of financial audit.	Not accommodated. An improvement of the text could not be found - Assurance engagements such as audits of financial statements require robust standards. SAI of Norway has not indicated in what way it can be made less comprehensive.
208	National Audit Office of Norway	200	0	(no specific item-number)	General comment: We believe that ISSAI 200 to a less degree discuss how the needs of the intended user (e.g. the legislature) affects the objective of public sector financial audit. ISSAI 200 should take into account that the primary users actually use the financial statements and the auditor's reports somewhat different then the users of private sector. Reading ISSAI 200, auditing the financial statements in the public sector now appear the same as financial audit in the private sector, as the needs of the users are not taken into account. We fear this standard may fail to become relevant for public sector financial auditors.	Not accommodated. An improvement of the text could not be found - ISSAI 200 is written for general purpose financial statements. Reference to specific frameworks is included. Whether the users are using the report for other purposes then the financial statements are intended to, it is outside the scope of the ISSAI 200.

209	National Audit Office of Norway	200	0	(no specific item-number)	General comment: We would expect this document to describe the broad audit mandate in the public sector and how financial audit in the public sector differs from financial audit in the private sector. In our opinion, this document fails to describe this. We refer to the comment for paragraph 68.	Not accommodated. An improvement of the text could not be found - ISSAI 200 do discuss the broad mandate of the public sector. The broader public sector mandate, can only be referred to in general because the mandates and requirements do differ between environments. It describes financial statements audit in the public sector, it does and should not provide information on differences to the private sector.
518	Hungary	200	0	(no specific item-number)	General remark 1: It would be reasonable to address sampling and the rules for the use of external experts in ISSAI 200 in more detail. Separate ISSAIs and ISAs also address these issues.	Not accommodated. An improvement of the text could not be found - These areas are relevant, but in a principle based document on a high level we do not consider this being of great importance.
519	Hungary	200	0	(no specific item-number)	General remark 2: Instead of 'audit risk', ISSAI 200 is generally using the term 'engagement risk', the scope of which is smaller than that of the term 'audit risk' used in ISSAI 400. (Engagement risk doesn't include the auditor's detection risk.) This difference is confusing. Please use the same technical terms as much as possible in the different ISSAIs.	The comment has been accommodated - Changes included
520	Hungary	200	0	(no specific item-number)	General remark 3: We welcome that the stipulations of ISSAI 200 are quite detailed and, in accordance with the goals set, follow the rules, requirements established in the ISA 200-700 standards. ISSAI 200 also reflect the attributes, features specific to public sector audit. That is, the rules from the ISAs are taken over many times literally, but they are supplemented with particularities of the public sector audit. In this latter regard, there are many novelties, new approaches in ISSAI 200, thus making it as guidance very valuable for the SAI's professionals. When addressing the individual issues, the structure of ISSAI 200 is in alignment with ISAs, this makes comparison easy.	no changes suggested
800	Auditor General of South Africa	200	0	(no specific item-number)	Overall comment: There is a lot of duplication and repetition between paragraphs in the document that should be eliminated. Especially in the sections, introduction, purpose and authority, and the Framework.	The comment has been accommodated - Changes will be included, in all sections
954	Rigsrevisionen, Denmark	200	0	(no specific item-number)	The level of detail in ISSAI 200 is high in comparison with the other three ISSAIs. As a consequence the length of the document also differs quite significantly from the other three ISSAIs. This reflects of course that ISSAI 200 is based on the substantial body of text in ISSAIs 1000-1810, which makes the task of distilling the principles very hard, but we would suggest that the number of details is reduced. We find that the level of details is unnecessary in a document describing fundamental principles. This applies especially in the section "Forming an opinion ...". In the area of reporting there is a need for flexibility due to the existence of a multitude of different SAI mandates, but also because it must be foreseen that the underlying ISAs frequently will be updated. A reduced level of detail will also help align the document more with the other 3 ISSAIs. Suggested text reductions:, delete items: 161, 162, 168, 172, 173, 176, 177, 178. And item 175 from "When corresponding figures..." could be deleted. And the last two sentences of item 188 could be deleted.	The comment has been accommodated to the extent possible - Some of the areas will be reduced, however, it is our belief that the objective is to report in a manner that supports the activities. We are not changing the basic requirements on the format.
1133	PORTUGAL - TRIBUNAL DE CONTAS	200	0	(no specific item-number)	Note to the ISSAI: we suggest that a item about the achievement of follow-up activities should be added on "Principles of an audit of financial statements".	
296	European Court of Auditors	200	2	200/2	improving the first sentence with: auditing in general incl. the authority of the ISSAIs	The text has been changed in line with the proposal - Changed in accordance with comment

802	Auditor General of South Africa	200	3	-	Please replace "enhance" with "enhanced" and "thereof" with "thereon".	The text has been changed in line with the proposal - Changed in accordance with comment
469	INTOSAI-Donor Secretariat	200	4	200/6	Bullet 4 refers to 'Knowledge of relevant industries in which the client operates.' We suggest the word 'industries' is changed to a more public sector orientated phrase.	The text has been changed in line with the proposal - Changed to business
955	Rigsrevisionen, Denmark	200	5	200/10	It should be clarified further that the ISSAI 200 applies to all public sector audits of financial statements. It is implicitly stated in item 37 and 94 and in item 192 it is stated that: "the principles of ISSAI 200 apply to all public sector audits of financial statements, whether they are representing parts of government or the whole of government". Suggested text (new item 5): "The Fundamental Principles of Financial Auditing apply to all public sector audits of financial statements, whether they are representing the whole of government, parts of government or single entities."	The text has been changed in line with the proposal - New paragraph included
439	Swedish National Audit Office	200	6	-	We agree on that ISSAI 200 constitutes principles and should not be applied as authoritative standards.	The comment has been accommodated - No change imposed
805	Auditor General of South Africa	200	6	-	Please replace "basic" with "fundamental" in the 1st sentence. Please amend the 2nd sentence to read as follows: "ISSAI 200 constitutes principles and should not be applied as an authoritative standard." Please delete the 3rd sentence as this duplicates matters mentioned in paragraph 5.	The text has been changed in line with the proposal - Changed in accordance with comment
297	European Court of Auditors	200	7	200/11	Para 7-13 could be deleted as detailed comments on the authority of the ISSAIs are more appropriate in ISSAI 100 on which a reference is made in the introduction (see also comment to ISSAI 100).	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraphs in the section reduced and reference to ISSAI 100 included
806	Auditor General of South Africa	200	7	200/11	Reference is made to audit reports and auditor's reports. The reason for this duplication of terms is not explained and is confusing. Please only use auditor's report throughout this ISSAI and other ISSAIs on exposure. Please replace the words "are in place and only if the standards" with "used have been" The 2nd sentence does not make sense, it states that a principle is relevant when it deals with the type of audit or combination of audit types. This ISSAI only deals with one type of audit i.e. the financial statements. The last sentence is different from ISSAI 100 paragraph 64. Please ensure consistency and move the sentence to paragraph 10.	The text has been changed in line with the proposal - Changed in accordance with comment
579	COUR DES COMPTES - France	200	11	200/14	§ 11 and § 12 Comment 1: the wording does not make it clear which standard prevails between the ISAs and the ISSAIs, even though the construction implies that the two are coherent with each other. There is, of course, always the possibility of inconsistency. Some hospitals in France, for example, will be audited by the Cour des comptes, which will refer to the ISSAIs, and others by private sector auditors, who will refer to the NEPs, the French professional practice standards which mostly reflect the ISAs. The ISAs will therefore have a specific role to play in the event of inconsistency.	A relevant comment, however, the ISSAIs do only contain the requirements in the ISAs. The PN just add public sector related guidance. Furthermore the ISSAIs on level 4 provides the relationship to the ISAs.

808	Auditor General of South Africa	200	11	200/14	<p>The paragraph refers to "recognizes" - UK English vs. US English should be considered throughout this ISSAI and the other ISSAIs on exposure.</p> <p>Please move the 1st sentence and combine with paragraph 8. Please delete the sentence: "They have been developed to reflect best practice."</p> <p>Please include "a" before "lack" and "structure" should be "structures" in the 4th sentence. The meaning of "will not allow for the premises attached to an audit" is not clear.</p> <p>Please replace "to develop" with "of developing" in the 5th sentence.</p>	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - the authority section has been redrafted
580	COUR DES COMPTES - France	200	14	200/3	<p>Comment 2: add "of IFAC (International Federation of Accountants)" after "(IAASB)".</p>	The group found the wording of the exposure draft preferable - the IAASB is an independent standardsetter and reference to IFAC is not needed
810	Auditor General of South Africa	200	14	200/3	<p>Paragraphs 14 and 15 should be included with paragraphs 5 and 6 and repetition should be eliminated.</p>	The text has been changed in line with the proposal - Section redrafted
210	National Audit Office of Norway	200	15	-	<p>We refer to the comment for ISSAI 100 paragraph 21 above that the concepts "legality" and "regularity" is not given a clear definition, either here or in ISSAI 100. We suggest that the general definition of the concepts are included in ISSAI 100, and that ISSAI 200 include further description, if needed.</p>	Not accommodated. An improvement of the text could not be found - Regularity and legality is not fundamental concepts relating to financial audit
299	European Court of Auditors	200	15	-	<p>In para 15, sentence 3, 5 and 6 could be deleted as they appear repetitive/superfluous.</p>	The text has been changed in line with the proposal - Section redrafted
300	European Court of Auditors	200	16	200/7	<p>Para 16-17 could be deleted as they appear superfluous given the reference to ISSAI 100 and the fact that some of the points are mentioned elsewhere (such as Para 31).</p>	The text has been changed in line with the proposal - Section redrafted
811	Auditor General of South Africa	200	16	200/7	<p>Please delete the first sentence to eliminate duplication. The paragraph states that the ISSAI is applicable to summary financial statements. Either delete this section of the paragraph or please explain when this will be relevant in the public sector. Please replace "are" with "is" in the last sentence.</p>	The text has been changed in line with the proposal - Section redrafted
484	India/ Supreme Audit Institution	200	17	200/8	<p>Second Bullet: ISSAIs include ISAs as such the ISAs are applicable. However, restriction of authority attached to ISAs takes away the flexibility provided by Para 5, where it provides that SAIs could consider ISSAI 200 as the basis on which standards are developed</p>	Not accommodated. An improvement of the text could not be found - the authority of the ISAs is aligned to the reference to them.
812	Auditor General of South Africa	200	17	200/8	<p>This principle is only explained in paragraph 23 which is one of the reasons why this section would be best at the end of the document.</p>	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Section redrafted
617	Australian National Audit Office	200	18	200/4	<p>Suggest the first dot point reads "states' or entities' accounts or other financial reports not necessarily prepared in accordance with a general purpose financial reporting framework", as the objective of all financial audits is to obtain assurance as to whether the financial statements have been prepared in accordance with an applicable financial reporting framework.</p>	The text has been changed in line with the proposal - Changed in accordance with comment
813	Auditor General of South Africa	200	18	200/4	<p>This paragraph should be moved after paragraph 2.</p>	The text has been changed in line with the proposal - Changed in accordance with comment
814	Auditor General of South Africa	200	19	200/5	<p>There is a double full stop at the end of the 1st sentence. Please move this paragraph and combine it with the information in paragraphs 5, 6, 7, 14 and 15 where the same issues are repeated.</p>	The text has been changed in line with the proposal - Section redrafted

301	European Court of Auditors	200	20	200/16	Para 20-21 are repetitive and could be shortened by deleting Para 21 and adding a reference to ISSAI 1200 in Para 20	Not accommodated. An improvement of the text could not be found - we believe that the reference are to be included in total. It provides the additional aspect of reasonable assurance
1012	Government Accountability Office, USA	200	20	200/16	This paragraph indicates that financial statement audits enhance financial statement users' confidence in the financial statements through the expression of an opinion. Government auditing standards in the United States require that audit reports include additional information on internal control and compliance with laws, regulations, contracts, and grant agreements that can impact the degree of confidence that financial statement users have in the financial statements. We suggest that paragraph 20 include an acknowledgement that audit standards can enhance financial statement users' confidence in those financial statements through means beyond the expression of an opinion. Such a change would also improve consistency within the ISSAI: paragraph 155 makes the point that the objectives of a financial audit in the public sector are often broader than expressing an opinion on financial statement preparation.	Not accommodated. An improvement of the text could not be found - Agree the objectives are often broader as mentioned in paragraph 155. an acknowledgement of such other reporting issues is not part of the objective. It might be an addition to the paragraphs on reporting, but we dont think it is appropriate to include in the objective paragraph.
485	India/ Supreme Audit Institution	200	21	200/17	Para 21 mentions that the overall objectives of the auditor are: (b) To report on the financial statements, and communicate as required by the ISAs, in accordance with the auditor's findings. The condition "as required by ISAs" seems to be rigid. The philosophy of level 3 of ISSAIs is to provide the fundamental principles of auditing, and within ISSAI 200 also sufficient flexibility has been provided under Para 5. Considering this, the rigidity in para 21 (b) may kindly be considered for dilution. The flexibility should be left to the SAIs to mention "Standards as applicable to them".	The comment has been accommodated - Changed in accordance with comment
815	Auditor General of South Africa	200	21	200/17	The heading below this paragraph should be on the next page.	The text has been changed in line with the proposal - Changed in accordance with comment
1043	Government Accountability Office, USA	200	21	200/17	Paragraph 21(b): This is the only place in 200 where the ISAs are referenced. We recommend replacing "as required by the ISAs" with "the results of the audit" so the phrase reads "...communicate the results of the audit in accordance with the auditor's findings."	The text has been changed in line with the proposal - Changed in accordance with comment
302	European Court of Auditors	200	22	200/18	Replace "The auditor should" with "Auditors should" throughout to harmonise with 100, 300, 400	The group found the wording of the exposure draft preferable - To be discussed in prep. Group
486	India/ Supreme Audit Institution	200	23	200/19	The phrase "deemed to be acceptable by the auditor" as mentioned in the 3rd line, may not be practical in case of certain SAIs. SAI may be requested to conduct financial audit by mandate even if the financial reporting framework is not acceptable to the auditor. However, the weakness of such framework could be pointed out by the auditor in audit conclusions.	Not accommodated. An improvement of the text could not be found - Paragraph 26 outlines the responsibilities in such cases
581	COUR DES COMPTES - France	200	24	200/21	Comment 3: the wording seems to imply that the IFRS and IPSAS standards are the only international accounting standards. SAIs may, however, be faced with other international frameworks of reference, such as the UNSAS (United Nations) standards, or future frameworks of reference specific to a regional international body (construction of European accounting standards, for example).	The comment has been accommodated - Changes included, however the UNSAS would probably not be a suitable framework for national public sector entities

816	Auditor General of South Africa	200	24	200/21	<p>The concepts of fair presentation and compliance frameworks should be explained as well as general purpose and special purpose frameworks.</p> <p>The 2nd sentence states that suitable criteria "can be" formal. Either replace "can" with "should" or explain when criteria can be informal and when informal criteria will be suitable.</p> <p>There is also discussion on the framework in paragraphs 26, 27, 31 and 33. Please combine all the principles on frameworks together and eliminate duplication and repetition.</p>	<p>The text has been changed in line with the proposal - The concepts included. "Can" replaced with "should"</p>
44	National audit office of Lithuania	200	25	200/22	<p>In ISAs there is no "A comparison of budget and actual amounts either as a separate additional financial statement or as a reconciliation" as a usual statement in a set of financial statements.</p>	<p>Not accommodated. An improvement of the text could not be found - There is such reference in the ISSAIs, for the description of public sector frameworks, see ISSAI 1210</p>
45	National audit office of Lithuania	200	25	200/22	<p>It is usually used term "cash based accounting" instead of "cash basis of accounting".</p>	<p>The group found the wording of the exposure draft preferable - Both terms are used, no one more frequently than the other, we have chosen to use cash basis of accounting</p>
487	India/ Supreme Audit Institution	200	25	200/22	<p>This Para prescribes the set of financial statements for a public sector entity prepared in accordance with a financial reporting framework. This prescription may not be very practical as various Governments adopt different financial reporting framework, where the financial information may not be in same format of Statement as prescribed here. In any case Para 27 describes attributes of an acceptable financial reporting framework. Compliance with Para 27 should be sufficient for Financial Audit purpose, as such Para 25 could be considered for deletion.</p>	<p>Not accommodated. An improvement of the text could not be found - para 25 states "normally" indicating differences between environments. We believe it is useful to have the paragraph.</p>
817	Auditor General of South Africa	200	25	200/22	<p>The last bullet states that the financial reporting framework may also include other reports. Other reports usually don't form part of the financial statements, like the mentioned reports on performance don't form part of the financial statements.</p> <p>In the last sentence please include "a" before "cash" and replace "these" with "the above".</p>	<p>The group found the wording of the exposure draft preferable - There are environments where the public sector financial reporting framework includes performance reports. Paragraph 25 states "normally" indicating differences between environments. Last comment- changed in accordance with comment</p>
1022	Government Accountability Office, USA	200	25	200/22	<p>Regarding 25-30 Remove paragraphs. Already sufficiently covered in Level 4.</p>	<p>The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.</p>
1044	Government Accountability Office, USA	200	25	200/22	<p>This paragraph indicates that under cash basis accounting, a complete set of financial statements may not comprise all statements listed in the paragraph. If this paragraph is included in the final ISSAI, we suggest that, in consideration of governments that report under various other accounting bases, such as modified accrual, the exception for cash basis be expanded to acknowledge that other accounting bases will result in financial statements that exclude, complement, or replace those listed.</p>	<p>The text has been changed in line with the proposal - Changed in accordance with comment</p>
1187	Netherlands Court of Audit	200	25	200/22	<p>What is the purpose of this paragraph? It describes what elements a financial reporting framework ' normally' comprises. But what is normally? A non-public sector report? Doesn't a public sector annual report need to show the financial outcomes (budget depletion) in relation with the performed activities and public goals achieved? How important is it when one or two (or three or .. all?) of the mentioned elements are missing? Proposal: skip this paragraph.</p>	

1188	Netherlands Court of Audit	200	25	200/22	Next to that: what is a statement of financial performance? Is this the balance between activities and costs? Or should this statement be called a statement of income and expenses?	
726	Office of the Auditor General of Canada	200	26	200/23	Paragraphs 26 and 28 of the exposure draft prohibit an auditor from making reference to ISSAIs in the report when the financial reporting framework is assessed as unacceptable. ISA 210 permits an auditor to accept an engagement where an unacceptable financial reporting framework is prescribed by law or regulation. In this circumstance, provided the ISSAIs have been complied with, it is our opinion that reference to the ISSAIs in the auditor's report is acceptable.	The text has been changed in line with the proposal - Clarifications made in paragraph 26
818	Auditor General of South Africa	200	26	200/23	The 2nd sentence is a duplication of paragraph 17. Please delete and bring the last sentence forward to paragraph 17. Also see paragraph 24 which mentions that without an acceptable framework management does not have an appropriate basis for the preparation of the financial statements.	The group found the wording of the exposure draft preferable - para 26 changed to include the consequences of non acceptable frameworks
46	National audit office of Lithuania	200	28	200/25	Also there are audit environments, where two types of accounts are prepared - standard set of financial statements (usually accrual based and "pure" financial audit then is performed) as well as set of accounts on the implementations of budget (usually cash based and more performed as compliance audit). They may be regulated by separate financial reporting frameworks, but in some countries are seen as one annual set of statements, constituted from two separate sets of statements. This should be addressed in ISSAI 200 as well as recommended way on providing auditor's opinion in this case.	
819	Auditor General of South Africa	200	28	200/25	Please reconsider this paragraph. If there is no acceptable framework the auditor cannot perform the audit. It is incorrect to suggest that if there is no general financial reporting framework that a special purpose financial reporting framework could be acceptable. In the 2nd sentence "ambition" should be replaced with "objective". In the 5th sentence "is" should be replaced with "have been".	The text has been changed in line with the proposal - Changed in accordance with comment.
1189	Netherlands Court of Audit	200	28	200/25	As is worded now sentences 2 to 4 in this paragraph states that every financial annual report that has the format of expenditure amounts compared to budgetary figures is derived from an environment where there is often a lack of an acceptable financial reporting framework. We believe that this statement can not be made. We believe that also in environments with an acceptable financial framework the statements of income and expenses can be made up with outcome amounts compared to budget amounts.	
303	European Court of Auditors	200	29	200/26	Para 29 could be deleted as the same point is made in Para 15.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Some changes included
820	Auditor General of South Africa	200	29	200/26	Please replace "carried out" with "conducted/ performed" as consistent terminology should be used throughout the ISSAIs on exposure. Is the last sentence necessary as there is sufficient information in other guidance? The last sentence should be included with paragraph 15. Ensure all terminology is consistent with ISSAI 100.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Different messages in para 15 and para 29

1190	Netherlands Court of Audit	200	29	200/26	In our country we have the legal obligation to audit both the true and fair view of the annual reports, as well as the regularity of the amounts included in the financial statements. To do so we have the regularity audit aspects efficiently integrated in our audit of financial statements. So far, so good. Now comes paragraph 29 with considerations to give guidance in which first ISSAI 400 should be the main focus and that ISSAIs on financial auditing may be adopted in future.. That is strange. We think that BOTH ISSAI 200 and 400, as well as BOTH +their relevant standards on level 4 should be applied. (P.S. ISSAI 400 paragraphs 14 and 18 give a good example how to solve this: that elaboration could also be used here in ISSAI 200)	
821	Auditor General of South Africa	200	30	200/22	Please incorporate this paragraph with paragraph 28.	The text has been changed in line with the proposal - Incorporated in para 28
1045	Government Accountability Office, USA	200	30	200/22	This paragraph would be simplified by using the name of ISSAI 1805. If this paragraph is included in the final ISSAI, we recommend: "In cases where the audit mandate refers to audits of single financial statements and specific elements, accounts, or items of a financial statement, ISSAI 1805 may be relevant."	The text has been changed in line with the proposal - Changes made
822	Auditor General of South Africa	200	31	200/27	In the 4th sentence it is stated that in some environments special purpose financial statements are the only statements prepared. It should be noted that financial statements prepared for a special purpose is not appropriate for the general public, under these circumstances the auditor should determine that the framework used is unacceptable. This paragraph should be moved earlier to the discussion of acceptable frameworks. See paragraph 24.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Some changes included to clarify that special purpose statements are not acceptable for general use.
47	National audit office of Lithuania	200	32	200/28	Shouldn't it be "cash based accounting" instead of "cash receipts and disbursements basis of accounting"?	The group found the wording of the exposure draft preferable - No change in substance. ISSAIs on level 4 uses this term
1023	Government Accountability Office, USA	200	32	200/28	Remove paragraphs. Already sufficiently covered in Level 4.	The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.
823	Auditor General of South Africa	200	33	200/29	Auditors should be reminded that ISSAI 1200 - 1700 apply when they use ISSAI 1800.	The text has been changed in line with the proposal - Clarification included
1024	Government Accountability Office, USA	200	33	200/29	Remove paragraphs. Already sufficiently covered in Level 4.	The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.
824	Auditor General of South Africa	200	34	200/30	Please replace "public sector audit organisation" with "SAI".	The text has been changed in line with the proposal - Changed
1025	Government Accountability Office, USA	200	35	200/31	Remove paragraphs. Already sufficiently covered in Level 4.	The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.
304	European Court of Auditors	200	36	200/32	Delete "or auditor" after the colon	The text has been changed in line with the proposal - Deleted

305	European Court of Auditors	200	37	200/33	Para 37-39 appear rather basic. In Para 37 the second and third sentence could be deleted. In Para 38 a full stop could be introduced after "income of public finance" in the second sentence, deleting the rest of the sentence and the subsequent two sentences. In Para 39 the last sentence could be deleted.	
1026	Government Accountability Office, USA	200	37	200/33	Remove paragraphs. Already sufficiently covered in Level 4.	
1027	Government Accountability Office, USA	200	38	200/34	Remove paragraphs. Already sufficiently covered in Level 4. Recommend moving to ISSAI 100.	
1191	Netherlands Court of Audit	200	38	200/34	Is also a elaboration of the 'intended users' of our reports possible? The paragraph - as is intende here - mentions now the primary users of the financial statements. But now the standards lack guidance on considerations regarding the the users of our reports.	
1028	Government Accountability Office, USA	200	39	200/35	Remove paragraphs. Already sufficiently covered in Level 4. Recommend moving to ISSAI 100.	
306	European Court of Auditors	200	40	200/37	Heading: Title could be 'Underlying subject matter and subject matter information' to better reflect the content of the text.	The text has been changed in line with the proposal - Changed to Subject Matter Information, which is the most relevant term to define
307	European Court of Auditors	200	40	200/37	Insert in the end in second sentence: (e.g. an entity's financial statements) and delete the rest of the paragraph from the sentence "Subject matter information can fail..."	The text has been changed in line with the proposal - Changed in accordance with suggestion
827	Auditor General of South Africa	200	40	200/37	The 1st sentence should read as follows: The financial position, financial performance, cash flows and notes represented in the financial statements (subject matter information) result from applying a financial reporting framework for recognition, measurement, presentation and disclosure (criteria) to a public sector entity's financial information (underlying subject matter). Please delete the 2nd sentence as it confuses the first sentence. In the 4th and 5th sentence please include "underlying" before "subject matter" otherwise these statements are incorrect.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Changes made
828	Auditor General of South Africa	200	41	-	Please delete the paragraph as it is a duplication of the Subject matter section.	The text has been changed in line with the proposal - Changes made
829	Auditor General of South Africa	200	42	200/38	Please provide the wording for the auditor's opinion when the financial reporting framework applied was a compliance framework.	The text has been changed in line with the proposal - Changed
79	National Audit Office, Malta	200	43	200/39	The last sentence of this Article should be reworded as follows: "Auditors engaged to perform such engagements may need to apply guidance outside the ISSAIs on financial audits."	The text has been changed in line with the proposal - However, there are no ISSAIs dealing with limited assurance on historical financial information so the reference to the ISSAIs may also be correct.
142	National Audit Office, Malta	200	43	200/39	Furthermore, additional guidance is to be provided in Article 43 of ISSAI 200 on how to conduct a limited assurance engagement. Reference to Article 54 of ISSAI 400 is also to be made in Article 43 of ISSAI 200 for a more detailed definition of limited assurance audit.	Not accommodated. An improvement of the text could not be found - Limited assurance engagements are outside the scope of ISSAI 200.
523	Hungary	200	43	200/39	Predicate in the second sentence should be in plural ('provide').	The text has been changed in line with the proposal - Changes made
830	Auditor General of South Africa	200	43	200/39	Please replace "indicate that the subject matter is not in compliance in all material respect" with "cause us to believe that the financial statements are not presented fairly in all material respects" to reflect the correct wording used in an audit of the financial statements.	The text has been changed in line with the proposal - Changes made
308	European Court of Auditors	200	44	-	Para 44 appear unclear and content could be merged with Para 42.	The comment has been accommodated - paragraph deleted
831	Auditor General of South Africa	200	44	-	The 1st and 2nd sentence should be deleted as it is a duplication of paragraph 37. The 3rd sentence should be deleted as it is unnecessary.	The text has been changed in line with the proposal - paragraph deleted

832	Auditor General of South Africa	200	45	200/36	Please move this section before the "reasonable assurance section". Please insert "underlying" before subject matter. The 2nd sentence is a duplication of paragraph 24, please eliminate repetition and duplication.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph moved. Some duplication is considered relevant
309	European Court of Auditors	200	46	200/40	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
524	Hungary	200	46	200/40	The Sections 46 and 47 of ISSAI 200 address ethical requirements in a separate sub-chapter just as the ISSAI 100 does, whereas the ISSAIs 300 and 400 do not have separate section, subchapter on this issue. The structure of the ISSAIs 200, 300, 400 should be identical in this regard. The best way could be to address ethics only in ISSAI 100.	The comment has been accommodated to the extent possible - ISSAI 200 needs to address ethical requirements slightly different than the general ISSAI 100
833	Auditor General of South Africa	200	46	200/40	Please replace "relating to" with "when performing".	The text has been changed in line with the proposal - Change included
1014	Government Accountability Office, USA	200	46	200/40	Paragraphs 46-48 and 51 should be moved to ISSAI 100 and also include concepts related to independence and not only ethics [independence is also sufficiently covered in Level 4 (ISA 200)]. ISSAI 200 does include one generic bullet on following independence requirements in the "Quality Control Requirements" section, but does not provide anything further on independence. Including Independence in the Ethics topic would coincide with how ISSAI 100 structured this topic.	5
1015	Government Accountability Office, USA	200	46	200/40	ISSAI 200 includes an ethical requirements section that goes a step further than ISSAI 100 by saying that auditors complying with ISSAI 200 need to adopt the ISSAI or IESBA Code of Ethics. Recommend moving to ISSAI 100.	The comment has been accommodated - It needs to address the issue slightly different, reference to the IESBA code is only relevant to ISSAI 200
310	European Court of Auditors	200	47	200/41	Para 47 is overly complicated. The first sentence could be maintained and the rest deleted.	The group found the wording of the exposure draft preferable - The rest is important to explain the application of ethical rules when level is adopted as the authoritative standards.
561	TURKEY	200	47	200/41	This paragraph renders the IESBA Code as the main reference for SAIs regarding ethics, placing it above ISSAI 30. Making such strong reference to IFAC Standards on all domains will eventually lead to transferring the standard setting authority of INTOSAI to IFAC. If need be, additional work to strengthen ISSAI 40, or to draft additional standards on ethics can be conducted by INTOSAI. In the meanwhile reference to IESBA Code should be avoided, or provided in a footnote.	The group found the wording of the exposure draft preferable - The starting point of level 4 ISSAI is the IESBA code, prescribed by the ISAs. ISSAI 30 correctly adopted may be a relevant code as well.
311	European Court of Auditors	200	48	200/42	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
834	Auditor General of South Africa	200	49	200/43	The paragraph relates to quality control at organisational level not at the audit level and should therefore be deleted. It is already addressed in ISSAI 100 (ISA 220 deals with quality control at the level of the audit engagement).	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - this suggestion requires ISSAI 100 to deal with organizational quality control procedures including the application of ISQC1. ISSAI 100 only deals with ISSAI 40, so reference to ISQC 1 are relevant

1029	Government Accountability Office, USA	200	49	200/43	Remove paragraphs. Already sufficiently covered in Level 4.	The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.
50	National audit office of Lithuania	200	50	200/45	"The need for the responsible auditor to form a conclusion on compliance with independence requirements that applies to the audit engagement". Suggestion to use term "to ensure compliance..." rather than "form a conclusion".	The group found the wording of the exposure draft preferable - We believe it should be form a conclusion, to ensure compliance goes further, some clarifications included
80	National Audit Office, Malta	200	50	200/45	An additional article may be added referring to ISSAI 40 that states "In compliance with ISSAI 40, SAIs are required to establish a monitoring process designed to provide them with reasonable assurance that the policies and procedures relating to the system of quality control are reliable and operating effectively."	The group found the wording of the exposure draft preferable - Good suggestion, but should be addressed in ISSAI 100
143	National Audit Office, Malta	200	50	200/45	Unqer quality requirements in Article 50 of ISSAI 200, the monitoring aspect of quality control is to be taken into consideration.	Not accommodated. An improvement of the text could not be found - Good suggestion, but should be addressed in ISSAI 100
835	Auditor General of South Africa	200	50	200/45	In the 2nd bullet the "t" in "that" should not be in bold.	The text has been changed in line with the proposal - Changed
1030	Government Accountability Office, USA	200	50	200/45	Remove paragraphs. Already sufficiently covered in Level 4.	The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.
1105	SAI of Poland	200	50	200/45	Regarding 50-52 The unclear meaning of "responsible auditor" in ISSAI 200.50-52. It could be simplified (as in ISSAI 5600) to just "auditor" and/or, where relevant, to "audit manager" or "leader of the audit team".	Not accommodated. An improvement of the text could not be found - We believe it is important to adress responsibility for the engagement. The suggestions will make this unclear. Paragraph 51 moved before 50 which maybe makes it clearer.
1192	Netherlands Court of Audit	200	50	200/45	what is the added value of paragraph 50? The mentioned activities are redundant to the reference in paragraph 49 to ISSAI 40 and ISQC-1. And the mentioned activities in para 50 seem incomplete because they only refer to the first line of quality control (QC in the line: the responsible auditor) but not the independent peer/engagement review by another auditor and the tests on the sound functioning of the quality system by an compliance officer.	
836	Auditor General of South Africa	200	51	200/44	This paragraph should be moved before paragraph 50.	The text has been changed in line with the proposal - Paragraph moved.
312	European Court of Auditors	200	52	200/46	Reword The responsible auditor to "Responsible auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
1031	Government Accountability Office, USA	200	52	200/46	Remove paragraphs. Already sufficiently covered in Level 4. Recommend moving to ISSAI 100.	The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.

313	European Court of Auditors	200	53	200/47	In Para 53 the last bullet does not match the rest.	The text has been changed in line with the proposal - Reworded to match the other bulletpoints
837	Auditor General of South Africa	200	53	200/47	Par 53 has a wording error "discharge the terms of the audit mandate in a the relevant environment," the "a" should be deleted. The last bullet of paragraph 53 c does not read well considering the introduction to the paragraph that reads one should consider "the team's:" and then this is followed by the last bullet stating "Some aspects of performance auditing or a comprehensive assessment of compliance with law, regulation or other authority and preventing and detecting fraud and corruption if relevant"	The text has been changed in line with the proposal - The "a" deleted, the last bulletpoint reworded to match the other bulletpoints
1032	Government Accountability Office, USA	200	53	200/47	Remove paragraphs. Already sufficiently covered in Level 4.	The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.
1193	Netherlands Court of Audit	200	54	200/48	For section 55 - 197 we think that in the concept of this elaboration of the principles there is much too much redundancy with the level 4 ISSAIs. Some elements, elaborated in the level 4 ISSAIs are of such great importance that they really need to be addressed, hence we agree that they should be mentioned (and they are mentioned), but for the practical elaboration the national context will be of great influence, hence it's up to the SAI involved to use the level 4 standards and come by means of comply or explain to a set that is in line with the principles. Example: its an principle that the auditor should apply the concept of materiality appropriately in planning, performing (and reporting om the outcome of) the audit. (para 63) is alright. Para 64 to 70 can be replaced by reference to level 4 as good practice of elaboration. Another example: the considerations to be taken in account when auditing group financial statements are sufficiently mentioned in para 191. Para 192 to 196 are redundant and can be skipped, especially since in para 197 is stated that " .. When developping or adopting auditing standards consistent with fundamental principles ... to consider the guidance in ISSAI 1600 that provides further detailed guidance (!!)" So after adopting 7 para's of principles the reader is in the end re-directed to the level 4 standards.....	
13	State Audit Bureau State of Kuwait	200	55	200/49	55-58: Engagement Risk - The need to provide examples within paragraphs related to risks to facilitate application in an annex.	Not accommodated. An improvement of the text could not be found - We believe this document should state the principles and provide guidance on how to achieve the rpinciples, not to provide examples. Level 4 is more detailed.
165	National Audit Office of the People's Republic of China	200	55	200/49	It is proposed that the model of ISA on engagement risk could be introduced here with a more detailed definitions of inherent risk, control risk and risk of material misstatement as well as their relations.	Not accommodated. An improvement of the text could not be found - The stated guidance is considered to be on an sufficient level of detail.
314	European Court of Auditors	200	55	200/49	The section on "Engagement risk" (Para 55-58) overlap the section on "Reasonable Assurance Engagements" (Para 41-42), just as there is an overlap between Para 56 and 57. Furthermore Para 58 could be deleted as the same point is made in 59	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - This is to some extent correct, but relates to different principles and make sense in the circumstances. Furthermore, para 41-42 reworded.

315	European Court of Auditors	200	55	200/49	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
562	TURKEY	200	55	200/49	ISSAI 300 uses the term "engagement risk". Although ISSAI 1003 uses the terms "assurance engagement risk" and "audit risk" almost synonymously, in the field the term "engagement risk", on its own, is defined as is the risk that an audit faces from association with a particular client, comprising entity business risk, auditor business risk and audit risk. This term is also used in paragraphs 56 and 57. To avoid confusion, the terminology used should be consistent with ISSAI 1003.	The comment has been accommodated to the extent possible - Changed to reflect audit risk.
838	Auditor General of South Africa	200	55	200/49	This is a definition for audit risk not engagement risk.	The comment has been accommodated - Changed accordingly
1033	Government Accountability Office, USA	200	55	200/49	Remove paragraphs. Already sufficiently covered in Level 4. Recommend moving to ISSAI 100.	The group found the wording of the exposure draft preferable - Considered relevant in ISSAI 200, ISSAI 100 is not addressing the issue in the same way.
1034	Government Accountability Office, USA	200	56	200/50,52	Remove paragraphs. Already sufficiently covered in Level 4.	The group found the wording of the exposure draft preferable - Considered relevant for level 3
52	National audit office of Lithuania	200	57	200/51	Detection risk, which is described in paragraph 58 should be in paragraph 57 as "c)".	The text has been changed in line with the proposal - Changed
840	Auditor General of South Africa	200	57	200/51	Proposed wording change "engagement risk in an audit, relates to the risk that the subject matter information is materially misstated"	The text has been changed in line with the proposal - Changed
1035	Government Accountability Office, USA	200	57	200/51	Remove paragraphs. Already sufficiently covered in Level 4.	The group found the wording of the exposure draft preferable - Considered relevant for level 3
5	State Audit Office of the Republic of Latvia	200	58	200/51	Technical problem (grammar) with the use of word "that": "... the risk "that" the auditor will not detect "that" a material misstatement "that" exists."	The comment has been accommodated - Changed
316	European Court of Auditors	200	58	200/51	Delete the paragraph	The group found the wording of the exposure draft preferable - Considered relevant for level 3
1036	Government Accountability Office, USA	200	58	200/51	Remove paragraphs. Already sufficiently covered in Level 4.	The group found the wording of the exposure draft preferable - Considered relevant for level 3
81	National Audit Office, Malta	200	59	200/53	This article is to be reworded as proposed. "The terms 'professional scepticism' and 'professional judgement' are to be used when formulating requirements relating to the auditor's decisions about the appropriate course of action and to express the attitude of the auditor that includes a questioning mind. These concepts are included in the ISSAIs on financial audit."	The text has been changed in line with the proposal - Para 59-62 reworded
1016	Government Accountability Office, USA	200	59	200/53	Paragraphs 59-62 language causes slight confusion between the two concepts. Recommend broadly summarizing professional skepticism and professional judgment concepts and deleting all the extraneous wording (select certain existing applicable sentences). Para. 62 lists specific examples of using professional judgment, which can be deleted. Also, this subject should be more directly related and consistent with the "Professional scepticism and judgment" topic in ISSAI 100, para. 44. In addition, Level 4 (ISA 200, A18 and A23) sufficiently provides details on these two concepts.	The comment has been accommodated - Para 59-62 reworded

82	National Audit Office, Malta	200	60	200/54	The following represents the proposed wording of this article. "The auditor should plan and perform the audit with an attitude of professional scepticism recognising that circumstances may exist that cause the financial statements to be materially misstated. The concept of professional scepticism enhances and broadens the concept of due care and is fundamental for planning and performance of the audit. Professional skepticism is fundamental to all audit engagements. An attitude of professional scepticism means that the auditor makes a critical assessment, with a questioning mind, of the validity of evidence obtained and is alert to evidence that contradicts or brings into question the reliability of documents or representations by the responsible party. For example, an attitude of professional scepticism is necessary throughout the engagement process for the auditor to reduce the risk of overlooking suspicious circumstances, of over generalising when drawing conclusions from observations, and of using faulty assumptions in determining the nature, timing and extent of evidence gathering procedures and evaluating the results thereof."	The text has been changed in line with the proposal - Para 59-62 reworded
318	European Court of Auditors	200	60	200/54	Para 60 defines "professional judgement" in italics while this is not done for professional scepticism. Note also that the order of the words "professional scepticism and judgement" differs in the 4 draft documents (incl. that of the headings). Furthermore, the two concepts appear to be mixed up in this section (Para 59-62) and it is therefore suggested to reverse the order of Para 61 and 62 and deleting the first sentence of (the current) Para 61, as the same point is implied in Para 60. This would create a clearer structure in this section.	The text has been changed in line with the proposal - Para 59-62 reworded
54	National audit office of Lithuania	200	61	200/55,57	The first sentence should be in the paragraph 60.	The text has been changed in line with the proposal - Para 59-62 reworded
83	National Audit Office, Malta	200	61	200/55,57	It is proposed that this article is reworded as per the following. "When planning, performing, concluding and reporting on an audit of financial statements, the auditor should exercise professional judgement. The term 'professional judgement' has the following meaning: the application of relevant training, knowledge and experience, within the context provided by auditing, accounting and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the audit engagement. Professional judgement can be assessed on the basis of whether the judgement reached reflects a competent application of auditing and accounting principles and is appropriate in the light of, and consistent with facts and circumstances that were known to the auditor up to the date of the auditor's report. The concept of professional judgement is applied by the auditor in all stages of the audit process."	The text has been changed in line with the proposal - Para 59-62 reworded
319	European Court of Auditors	200	61	200/55,57	Delete the first sentence	The text has been changed in line with the proposal - Para 59-62 reworded
619	Australian National Audit Office	200	62	200/56	Suggest the second dot point reads "The nature, timing and extent of audit procedures used to meet the requirements of the ISSAIs and the ISAs or other adopted national standards and gather audit evidence".	The text has been changed in line with the proposal - Para 59-62 reworded
55	National audit office of Lithuania	200	63	200/58	"The auditor should apply the concept of materiality appropriately when planning and performing the audit", as well as evaluating results and reporting.	Not accommodated. An improvement of the text could not be found - Evaluating and reporting is part of performing the audit
320	European Court of Auditors	200	63	200/58	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.

1037	Government Accountability Office, USA	200	63	200/58	Regarding 63-70 Paragraphs 63-70 contains material that is already sufficiently covered in Level 4 (ISA 320). Recommend broadly summarizing Materiality concepts by using existing applicable sentences in paragraphs 63-70. Condense paragraphs due to sufficient coverage in Level 4 (ISA 320). Recommend moving to ISSAI 100.	The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.
321	European Court of Auditors	200	65	200/60	Para 65 is unclear and could be deleted.	The group found the wording of the exposure draft preferable - Addressing performance materiality is part of the materiality considerations
56	National audit office of Lithuania	200	66	200/61	"financial audit" instead "financial statement audit"	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Beginning of paragraph changed
322	European Court of Auditors	200	67	-	Para 67 can be deleted as the same point is made in Para 64 and 70.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - para 64 deals with classes of transactions, para 67 with lower amounts due to sensitivity. Para 67 moved together with para 70 and partly deleted.
211	National Audit Office of Norway	200	68	-	This paragraph describes that the broad audit mandate in the public sector may require audits of certain aspects related to compliance. The paragraph also describes that such misstatements may also have implications in a broader context. In our opinion, the paragraph does not clearly state if or how the audit opinion is affected by instances of non-compliance with laws and regulations. This should be described in the paragraph. See also general comment above. We also find that this paragraph contradicts paragraph 115. See comments below. We suggest that these paragraphs are updated to describe if and/or how elements of compliance affects the financial auditor.	Not accommodated. An improvement of the text could not be found - The implications of misstatements in the broader mandate is impossible to deal with in this document. We do not believe it contradicts para 115. the section on laws and reg will be providing additional guidance on opinions.
841	Auditor General of South Africa	200	69	200/62	The 1st and 2nd sentence should be deleted as it is a duplication of what has already been said. Please reconsider the last sentence that states that "the auditor is not responsible for detecting misstatements less than material to the financial statements as a whole" as performance materiality is used during execution of the audit not overall materiality. The auditor should still identify and document quantitative immaterial misstatements as they may be material due to their nature or when aggregated. It is only misstatements less than the trevial threshold (which is not the same as not material)that do not need to be considered	The text has been changed in line with the proposal - para 69 reworded to deal with suggestion
57	National audit office of Lithuania	200	71	200/70	"professional judgements" instead of "judgements"	The group found the wording of the exposure draft preferable - We believe significant judgment made is the correct phrase in the context.
323	European Court of Auditors	200	71	200/70	The section on documentation (Para 71-76) could be shortened and reference made to ISSAI 1230.	The comment has been accommodated to the extent possible - Section has been shortened
324	European Court of Auditors	200	71	200/70	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.

729	Office of the Auditor General of Canada	200	71	200/70	Paragraph 71 of ISSAI 200 addresses the experienced auditor documentation principle which applies to all audit documentation. To help users of ISSAI 200 understand the scope of this principle, and to be consistent with ISA 230, Audit Documentation, we recommend that the first sentence of the section be amended to include "... and significant matters arising during the audit, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions." and to remove the last paragraph from this section.	The text has been changed in line with the proposal - Changes included, no change in substance, but maybe more consistent with the ISSAIs
1038	Government Accountability Office, USA	200	71	200/70	Regarding 71-76 Paragraphs 71-76 contains material that is already sufficiently covered in Level 4 (ISA 230). Recommend deleting paragraphs 73-75 and portions of paragraphs 72 and 76 (as there are some important concepts worth mentioning). Condense paragraphs due to sufficient coverage in Level 4 (ISA 2230). Recommend moving to ISSAI 100.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - parts of the section has been deleted.
58	National audit office of Lithuania	200	72	200/71	as well as, provide necessary planning information for next year's financial audit or other types of audit in the same entity.	Not accommodated. An improvement of the text could not be found - Not a fundamental requirement on documentation in financial audits, other types of audits are not covered by these principles.
84	National Audit Office, Malta	200	73	200/72	The first part of the first sentence is to be reworded to: "Auditing standards based on the fundamental principles need to include further requirements on the auditor in relation to documentation in the following areas:"	The text has been changed in line with the proposal - Change included
59	National audit office of Lithuania	200	75	-	Should be "Auditors familiarize themselves with policies and procedures describing additional requirements relating to audit documentation that are designed to ensure compliance with applicable rules of evidence. The following matters may affect documentation and should be considered by the auditor"	The text has been changed in line with the proposal - Change included
144	National Audit Office, Malta	200	75	-	NAO (Malta) opines that Article 75 to Exposure Draft to ISSAI 200 is to be worded more clearly.	Not accommodated. An improvement of the text could not be found - The list are matters that may affect. It can not be worded more clearly.
1106	SAI of Poland	200	75	-	200.75 "The ISSAIs on level 4 provides additional guidance" should be replaced by: "The ISSAI 1230 provides additional guidance". There is no reason to say generally 'ISSAIs' if the reader could be sent to a particular number of ISSAI of level 4. This problem appears several times in ISSAI 200 –other cases should be found and corrected.	The comment has been accommodated - Not only ISSAI 1230 includes documentation requirements. A lot of ISSAIs provides additional requirements and guidance, so in this case it needs to a general reference
325	European Court of Auditors	200	76	200/ -,72	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
60	National audit office of Lithuania	200	77	200/64	Should be "The auditor should communicate the planned scope, timing of the audit and significant findings to the appropriate person(s) within the audited entity's governance structure."	The group found the wording of the exposure draft preferable - The suggestion is just rephrasing what is already stated, by including the objective of the ISA 260.
326	European Court of Auditors	200	77	200/64	Para 78-80 appear clear and operational, whereas Para 77 and 81 could cause more confusion than actual guidance.	Not accommodated. An improvement of the text could not be found - We believe para 81 is important for the public sector.
327	European Court of Auditors	200	77	200/64	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.

1039	Government Accountability Office, USA	200	77	200/64	Regarding 77-81 Paragraphs 77-81 contains material that is already sufficiently covered in Level 4 (ISA 260). Should consider deleting paragraph 81 and part of paragraph 78. Condense paragraphs due to sufficient coverage in Level 4 (ISA 260). Recommend moving to ISSAI 100.	The group found the wording of the exposure draft preferable - Correct, already covered by the level 4. However, the use of ISSAI 200 is different, and we believe the guidance is needed.
61	National audit office of Lithuania	200	78	200/65,66	Should be "In addition to communication with those having management responsibility within the entity..."	The text has been changed in line with the proposal - Responsible changed to responsibilities
525	Hungary	200	78	200/65,66	In the first sentence instead of 'responsible' please use 'responsibilities'.	The text has been changed in line with the proposal - Responsible changed to responsibilities
842	Auditor General of South Africa	200	80	200/68	Wording change proposed "written communication is needed for significant findings from the audit and auditors are required to communicate those findings to those charged with governance"	The text has been changed in line with the proposal - Reworded in accordance with suggestion
328	European Court of Auditors	200	82	200/74	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
1040	Government Accountability Office, USA	200	82	200/74	Regarding 82-197 The section of draft ISSAI 200 addressing principles related to the audit process contains an abundance of detailed information on performing a financial audit that is contained in the level 4 ISSAIs. In our view, including this detailed information does not meet the objective of providing SAIs with the core of the detailed auditing standards contained in level 4. The PSC has appropriately indicated in boldface type the most salient points contained in this section. We recommend that the PSC consider limiting the content of this section of ISSAI 200 to those paragraphs already identified by boldface type, along with additional important information that may not be included in the level 4 standards. This information will most likely be of concern to government auditors only, for example, the last bullet in draft paragraph 94: "Understanding the different aspects of the organization and its environment enables the auditor to effectively plan and perform the audit and includes an understanding of governance structures affected by the legal structure of the audited organization, for example whether the audited organization is a ministry, department, agency, or other type of public sector entity." Assess remaining paragraphs for consistency with the objectives of the core auditing principles.	Not accommodated. An improvement of the text could not be found - ISSAI 200 and level 4 documents are not supposed to be read together. Eliminating issues and guidance in 200, would undermine the credibility of this principle document. To be useful for developing other standards consistent with, it has to include issues that are relevant for the comprehensive issue of conducting audits of financial statements. Moreover, the public sector related guidance referred to are as they rest an extract of the guidance provided in level 4 ISSAIs (PNs and ISAs)
145	National Audit Office, Malta	200	86	200/78	It is proposed that Article 86 be placed after Article 87 in ISSAI 200 and would include a heading "Communication with Those Charged with Governance."	The group found the wording of the exposure draft preferable - There are several articles dealing with TCWG, furthermore, we believe the last article is best positioned as it is.
620	Australian National Audit Office	200	86	200/78	This paragraph appears under the heading "Agreeing the Terms of the Engagement" but refers to processes that occur both at the start and at the end of the audit e.g. difficulties encountered during the audit, significant matters arising from the audit. The matters relating to the end of the audit should be removed from under this heading.	The text has been changed in line with the proposal - Changes made
843	Auditor General of South Africa	200	87	200/79	Propose that the word "situation" be changed to "situations" at the end of the paragraph.	The text has been changed in line with the proposal - Changed
329	European Court of Auditors	200	88	200/80	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.

330	European Court of Auditors	200	88	200/80	<p>Para 88-136 relating to the audit planning phase appear rather detailed (for instance Para 96, 99, 100 etc.) and there are some repetitions/overlaps, i.e. it is mentioned several times that the auditor should understand the audited organisation and the internal control environment.</p> <p>In addition, the relevant sub-sections makes limited use of references to other ISSAI (reference is made to ISSAI 1240 on fraud, but no reference to ISSAIs like 1300, 1315, 1320 and 1330). The introduction of references to other ISSAIs would further support a shortening of the text in ISSAI 200.</p>	Not accommodated. An improvement of the text could not be found - Some repetitions identified and acted upon. There are a general reference in the section
1108	SAI of Poland	200	88	200/80	<p>Regarding 88 and 90</p> <p>Division: Audit Strategy and Plan is unclear. What is described in paragraphs 88 end next is broadly understood as a plan. Strategy is more often applied to the whole of the SAI's audit activity.</p>	Not accommodated. An improvement of the text could not be found - These are basic concepts of the level 4 documents and audit strategy is relevant for a separate engagement
331	European Court of Auditors	200	90	200/82	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
85	National Audit Office, Malta	200	91	200/83	The following is to be included with the last bullet point of this Article: "Such procedures involve: (in sub bullet format) the review of the legal framework of the audit; a brief description of the activity, programme or entity to be audited; the reasons for carrying out the audit; the factors affecting the audit, including those determining the materiality of matters to be considered; the audit objectives and scope; the audit approach; the specification of the audit evidence to be collected, and the procedures required to collect and analyse such evidence; the resources required; a timetable for the audit; and the form, content and users of Audit Report and Management Letter.	The text has been changed in line with the proposal - Included in the paragraph
332	European Court of Auditors	200	93	200/85	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
844	Auditor General of South Africa	200	97	-	It would be helpful to include more guidance to paragraphs 97-99 on how the auditor should proceed if there have not been ethical values and conduct or if there is serious doubt in this regard.	The comment has been accommodated to the extent possible - paragraph 97 deleted, not considered relevant . The highlevel guidance in para 98 now makes more sense.
1017	Government Accountability Office, USA	200	97	-	We believe that this paragraph could be misinterpreted to mean that the auditor must perform separate audit procedures solely to test control environment and determine if it is effective, as opposed to using this to plan the nature, timing, and extent of substantive testing. Place at Level 4 and clarify the principle so auditors can recognize their responsibility for the control environment.	The comment has been accommodated - Deleted
597	IIA	200	98	200/87	We propose the inclusion of the "existence of internal audit activity" as part of the elements of the control environment mentioned in the paragraph.	The text has been changed in line with the proposal - Change included
86	National Audit Office, Malta	200	100	200/89	This article is to be slightly amended as follows: "As part of the understanding process, the auditor also needs to consider whether the audited organisation has a process for identifying business risks relevant to financial reporting objectives and estimating the significance of those risks by assessing the likelihood of their occurrence."	The text has been changed in line with the proposal - changes included
14	State Audit Bureau State of Kuwait	200	101	200/90	<p>The need to enhance the understanding of:</p> <ul style="list-style-type: none"> - Information technology and manual systems. - Financial reporting process. 	Not accommodated. An improvement of the text could not be found - These areas are noted in the list already. The list does not differentiate the issues based on importance
1107	SAI of Poland	200	102	200/91	The example is not clear.	Not accommodated. An improvement of the text could not be found.

333	European Court of Auditors	200	103	200/92	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
845	Auditor General of South Africa	200	104	200/94	Please replace the words "needs often to be" with "should be" as risks are always identified and assessed at assertion level during an audit of the financial statements. The 1st bullet should be amended to reflect that risks should be identified throughout the audit not just during planning.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Changes made according to first comment. Second comment, do not agree, risk is identified in planning, risk is considered during the entire process. Furthermore, this paragraph deals with understanding the entity
87	National Audit Office, Malta	200	107	200/93	It is proposed that Article 107 be placed after Article 103.	The comment has been accommodated - Moved
88	National Audit Office, Malta	200	107	200/93	After Article 107, an additional article is to be included stating "The identification and assessed risks of material misstatement at both the financial statement level and assertion level, and the risks identified, and related controls about which the auditor has obtained understanding are to be sufficiently documented."	The text has been changed in line with the proposal - paragraph inserted
334	European Court of Auditors	200	108	200/97	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
846	Auditor General of South Africa	200	110	200/99	Please reconsider paragraphs 110 - 112. The ISAs no longer distinguish between inherent and control risk. Instead of identifying control risks the auditor should determine if control deficiencies exist. The ISAs also require the assessment of risks without taking the controls in place into consideration.	Not accommodated. An improvement of the text could not be found - Well, the ISAs do use the terms in ISA 200, it is agreed that the risk standards talk about control deficiencies. The terms are being used in the Practice notes
89	National Audit Office, Malta	200	113	200/102,103	Following Article 113, it is proposed that an additional article would be included that would be worded as follows: "The overall responses to address the assessed risks of material misstatement at the financial statement level, the nature, timing and extent of the further audit procedures, the linkage of those procedures with the assessed risks at the assertion level; and the results of the audit procedures, including conclusions are to be adequately documented."	The text has been changed in line with the proposal - Changes included
847	Auditor General of South Africa	200	113	200/102,103	This paragraph should be in bold due to its importance.	The text has been changed in line with the proposal - Changed
335	European Court of Auditors	200	114	200/104	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
1009	Government Accountability Office, USA	200	114	200/104	We believe that the comprehensive discussion of fraud in ISSAI 200 (paragraphs 114 - 120) should be applied to level 3 on the whole. This could be accomplished by either moving the ISSAI 200 discussion to ISSAI 100 with appropriate modifications.	The project group has slightly expanded the principle regarding the risk of fraud in ISSAI 100. This is further developed on in the other ISSAIs

90	National Audit Office, Malta	200	115	200/106	Following Article 115, the following article may be added: "The primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. It is important that management, with the oversight of those charged with governance, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment. An auditor is responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error."	The text has been changed in line with the proposal - changes included
212	National Audit Office of Norway	200	115	200/106	This paragraph only focuses on fraud or error that causes a material misstatement in the financial statements and does not include misstatements that have implications in a broader context. See also comment for paragraph 68 above.	Not accommodated. An improvement of the text could not be found - That is because the principles relates to audits of financial statements. Additional considerations may be part of ISSAI 100
91	National Audit Office, Malta	200	116	200/107	The first sentence to this Article could be reworded to: "The auditor is expected to maintain professional skepticism throughout the audit, recognising the possibility that a material misstatement due to fraud at both financial statement level, and at the assertion level for classes of transactions, account balances and disclosures could exist, notwithstanding the auditor's past experience of the honesty and integrity of the management and those charged with governance. At the end of this Article, the following may be added: " For instance, the auditor is to make inquiries of management, those charged with governance and others within the entity as appropriate, to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity."	The text has been changed in line with the proposal - change included
92	National Audit Office, Malta	200	116	200/107	Following Article 116, the following Article is to be added: "The auditor is to design and perform further audit procedures whose nature, timing and extent are responsive to the assessed risks of material misstatement due to fraud at both the financial statement and assertion level."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Similar wordings included in para 116
213	National Audit Office of Norway	200	118	200/108	This paragraph also includes fraud or error that in many cases does not lead to errors in the financial statement. See also comment for paragraph 68 and 115 above.	Not accommodated. An improvement of the text could not be found - Slightly changed wordings to state that these areas may be relevant for the financial statements.
93	National Audit Office, Malta	200	120	-	After Article 120, it is proposed that the following Article be added: "The identified and assessed risks of material misstatement due to fraud and the related responses at the financial statement level and at the assertion level is to be documented."	The group found the wording of the exposure draft preferable - Suggestions to include documentation requirements related to all principles needs to be considered together with the separate principle on documentation.
336	European Court of Auditors	200	121	200/110	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit address the auditor.

1018	Government Accountability Office, USA	200	121	200/110	Regarding 121-127 Going Concern is a subject matter on which audit requirements in the United States differ from those of the ISAs and has not yet been converged as the Auditing Standards Board is waiting on guidance from the Financial Accounting Standards Board in the United States. We believe that auditors can be consistent with the fundamental principles while following the requirements of U.S. government auditing standards rather than IAASB requirements in this instance. Place at Level 4 because Going Concerns may not be applicable to many government entities.	The group found the wording of the exposure draft preferable - managements consideration of going concern are relevant to those general purpose financial reporting frameworks that exists internationally. Those are the frameworks the principles may relate to. In addition the para 122 recognize that such condieration may not be relevant for all public sector entities.
94	National Audit Office, Malta	200	122	200/111,112	This article can be split into two paragraphs. The second paragraph could commence at "The going concern concept may have little or no relevance for "ordinary" public sector entities..."	The text has been changed in line with the proposal - Changed
621	Australian National Audit Office	200	122	200/111,112	Second sentence refers to "twelve months from the approval of the financial statements". Suggest "twelve months from the date of the auditor's report" or similar.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Clarifications made
337	European Court of Auditors	200	124	200/114	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
848	Auditor General of South Africa	200	124	200/114	This paragraph indicates that an adverse opinion should be expressed if the AFS have been prepared on a going concern basis and the going concern assumption is inappropriate (unlikely in the public sector). Also consider making reference to the circumstances where a qualified opinion (ISA 570.20) or emphasis of matter (ISA 570.19) would be appropriate.	The comment has been accommodated - Changes made
95	National Audit Office, Malta	200	127	200/117	It is proposed that after Article 127, the following may be added: "The auditor shall communicate with those charged with governance events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern. Such communication shall include the following: (a) Whether the events or conditions constitute a material uncertainty; (b) Whether the use of the going concern assumption is appropriate in the preparation of the financial statements; and (c) The adequacy of related disclosures in the financial statements."	The group found the wording of the exposure draft preferable - The comment is correct, however it might be a too detailed issue for inclusion in this ISSAI.
96	National Audit Office, Malta	200	128	200/118	It is proposed that following Article 128, the following Article be added: "It is the responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements."	The text has been changed in line with the proposal - Changes included
338	European Court of Auditors	200	128	200/118	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
1046	Government Accountability Office, USA	200	128	200/118	If this paragraph is included in the final ISSAI, we recommend adding language that clarifies that auditors should identify risks of material misstatement due to direct and material noncompliance with laws and regulations. Adding "direct and material" before "noncompliance with laws and regulations" in the first sentence and "and material" after "direct" and before "effect" in the last sentence would accomplish this.	The text has been changed in line with the proposal - change included
339	European Court of Auditors	200	129	200/119	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.

340	European Court of Auditors	200	130	200/120	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
97	National Audit Office, Malta	200	136	200/124	It is recommended that following Article 136, the following be added: "The auditor shall communicate with those charged with governance matters involving non-compliance with laws and regulations that come to the auditor's attention during the course of the audit, other than when the matters are clearly inconsequential." and in a new paragraph, "The auditor is to include in the audit documentation identified or suspected non-compliance with laws and regulations and the results of discussion with management and, where applicable, those charged with governance and other parties outside the entity."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Changes included in para 134 to respond to first comment. Second comment too detailed, not accepted.
341	European Court of Auditors	200	137	200/126	The section on "Audit Evidence" (Para 137-144) could include a reference to ISSAI 1500 and ISSAI 1501 (the specific consideration for some items, reflected in ISSAI 1501, gets little mention in the text).	The comment has been accommodated to the extent possible - general reference is included in para 143.
342	European Court of Auditors	200	137	200/126	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
343	European Court of Auditors	200	138	200/127	Reword Auditor to "The auditors" times 2	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
598	IIA	200	140	200/129	Evidence may indeed be more reliable when the source is independent but this applies to properly conducted and properly positioned internal audit as well as external sources. A new bullet point should be added stating: - Evidence generated by a properly functioning internal audit activity is more reliable than evidence provided by less independent sources.	The group found the wording of the exposure draft preferable - The statement may be correct, however, internal audit is not independent and therefor the reference to less independent do not make sense.
344	European Court of Auditors	200	141	200/130	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
584	COUR DES COMPTES - France	200	143	200/132	Comment 6: The draft does not mention the status of elements gathered through work by other external auditors, such as insurance elements resulting from work carried out by private external auditors working with partner entities (not including entities that are simply audited within a group). Only the work of external experts is mentioned here. We suggest adding a line that reads, "Audit evidence when using the work of other external auditors of branches or partner entities". It is also worth mentioning, in addition to the conclusive elements uncovered through internal (or integrated) auditing detailed in the draft, "evidence uncovered through other sources outside of the entity in question but inherent to the public sphere, such as reports produced by inspection bodies, or parliamentary missions" (a matter also relating to the ISA 600, ISA 610 and even the ISA 402).	The group found the wording of the exposure draft preferable - 1. ISSAIs on level 4 do not approach the issue of use of other auditors. The 200 should be consistent with level 4. 2. The responsible auditor takes the entire responsibility for the audit, there is no difference in relation to audit evidence whether other auditors are used to participate in the audit. this is clearly explained in the principles related to prerequisites for a financial audit.
1019	Government Accountability Office, USA	200	143	200/132	This paragraph describes external auditors receiving direct assistance from internal auditors. The auditor's consideration of the internal audit function in an audit of financial statements is a subject matter on which audit requirements in the United States differ from the ISAs and have not yet been converged by the Clarification and Convergence project of the Auditing Standards Board in the United States. We believe that auditors can be consistent with the fundamental principles while following the requirements of U.S. government auditing standards rather than IAASB requirements in this instance. Place at Level 4 as this is covered by various countries' financial auditing standards.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Clarification included stating "when allowed by law and regulation and considered relevant"

98	National Audit Office, Malta	200	145	200/134	The part in Article 146 from "Financial statements may be affected by certain events that occur after the date of the financial statements...(b) those that provide conditions that arose after the date of the financial statements" should be placed before Article 145 and highlighted in bold.	The group found the wording of the exposure draft preferable - Not a principle, better placed where it is
99	National Audit Office, Malta	200	145	200/134	A subheading is to be placed before Article 145 and titled "Events Occurring Between the Date of the Financial Statements and the Date of the Auditor's Report." Article 145 is then not to be presented in bold.	The group found the wording of the exposure draft preferable - part of subsequent events, would be too detailed to include another principle
141	National Audit Office, Malta	200	145	200/134	In Articles 145 to 149 of ISSAI 200 concerning considerations of subsequent events, a distinction should be clearly made between: (1) Events Occurring between the Date of the Financial Statements and the Date of the Auditor's Report; (2) Facts which became known to the Auditor after the Date of the Auditor's Report but before the Date the Financial Statements are Issued and (3) Facts which became known to the Auditor after the Financial Statements have been Issued.	Not accommodated. An improvement of the text could not be found - Sufficiently covered in existing paragraphs, and 2) does not seem very likely in the public sector.
345	European Court of Auditors	200	145	200/134	Reword Auditor to "The auditors" several times	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit address the auditor.
346	European Court of Auditors	200	145	200/134	The sections on "Considerations of subsequent events" (Para 145-149) and "Evaluating misstatements" (Para 150-153) could include references to respectively ISSAI 1560 and 1450.	The comment has been accommodated - references included
1020	Government Accountability Office, USA	200	145	200/134	Regarding 145-149 These paragraphs describe audit procedures related to subsequent events. Subsequent events is a subject matter on which audit requirements in the United States differ from those of the ISAs. We believe that auditors can be consistent with the fundamental principles while following the requirements of U.S. government auditing standards rather than IAASB requirements in this instance. Place at Level 4 as they are very specific and covered by various countries' financial auditing standards.	The group found the wording of the exposure draft preferable - we do not believe these are very specific, and it is clearly stated in the document that the principles do not override laws and regulations.
100	National Audit Office, Malta	200	148	200/137	Before Article 148, the following heading is to be placed: "Facts Which Became Known to the Auditor after the Date of the Auditor's Report but before the Date the Financial Statements are Issued"	The group found the wording of the exposure draft preferable - Not considered necessary
101	National Audit Office, Malta	200	148	200/137	After Article 148, the following subheading is to be added: "Facts Which Became Known to the Auditor after the Financial Statements Have been Issued." The following text is then to be added before Article 149: "After the financial statements have been issued, the auditor has no obligation to perform any audit procedures regarding such financial statements. However, if after the financial statements have been issued, a fact becomes known to the auditor that, had it been known to the auditor at the date of the auditor's report, may have caused the auditor to amend the auditor's report, the auditor shall: (a) Discuss the matter with management and, where appropriate, those charged with governance; (b) Determine whether the financial statements need amendment; and if so, (c) Inquire how management intends to address the matter in the financial statements."	The group found the wording of the exposure draft preferable - This is sufficiently covered by para 148.
347	European Court of Auditors	200	148	200/137	Reword Auditor to "The auditors" and change the grammatical parts following the changes.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - some grammatical changes included
348	European Court of Auditors	200	150	200/139	150-154 Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit address the auditor.
849	Auditor General of South Africa	200	150	200/139	The section on Evaluation of misstatements should be elaborated on as this is a very complex part of the audit and of high importance.	

102	National Audit Office, Malta	200	152	200/141	This Article is to commence with the following sentence: "The auditor shall communicate with those charged with governance uncorrected misstatements and the effect that they, individually or in aggregate, may have on the opinion in the auditor's report. The auditor's communication shall identify material uncorrected misstatements individually."	The text has been changed in line with the proposal - Change included
103	National Audit Office, Malta	200	153	200/142	After Article 153, the following Article is to be added: "The auditor shall include in the audit documentation: (a) The amount below which misstatements would be regarded as clearly trivial; (b) All misstatements accumulated during the audit and whether they have been corrected; and (c) The auditor's conclusion as to whether uncorrected misstatements are material, individually or in aggregate, and the basis for that conclusion."	The text has been changed in line with the proposal - Change included
349	European Court of Auditors	200	154	200/143	The section on "Forming an Opinion and Reporting on the Financial Statements" (section 154-158) contains some repetitions of previous sections of the ISSAI, i.e. information in Para 18, 20, 23-24 and 68 and could thus be shortened.	The comment has been accommodated - paragraph 156 moved to previous section
850	Auditor General of South Africa	200	156	200/20	This paragraph should be moved earlier with the discussion on decisions on frameworks.	The text has been changed in line with the proposal - Paragraph moved
851	Auditor General of South Africa	200	158	200/146	The word "matter" should be replaced with "manner" in paragraph (d) 2nd bullet.	The text has been changed in line with the proposal - Changed
350	European Court of Auditors	200	159	200/147	Reword Auditor to "The auditors" and reword the auditor to "they" in several circumstances	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
585	COUR DES COMPTES - France	200	161	200/149	Comment 7: the paragraph does not mention the possibility of the auditor incorporating recommendations in their report. Some financial audit reports do indeed contain them. This paragraph needs to be clarified to ascertain whether we're talking about an exhaustive list (obvious omission of recommendations) or an indicative list with nothing omitted. It is customary to distinguish the "short form report", that is the opinion itself, from the "long form report", that is the narrative report outlining the observations and recommendations made following the audit. If paragraph 161 refers only to the short form report, it is normal that the recommendations are not mentioned, since they belong in the "long form report". In this case, the text of the ISSAI 200 standard should include a paragraph on the "option available to the financial auditor to draw up a long form report in addition to the short form report (opinion)" and describe the elements a "long form report" should include, namely "the observations that led to the identification of any significant anomalies and the recommendations made as a result".	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - New paragraph included, which states that such reporting should be made if required, and needs to clearly separated from the opinion.
956	Rigsrevisionen, Denmark	200	161	200/149	could be deleted	Not accommodated. An improvement of the text could not be found - The elements of the report is considered important
104	National Audit Office, Malta	200	162	-	The two bullet points namely: "A reference to International Standards on Auditing and the law or regulation; and A description of an audit in accordance with those standards" should be further indented to support the previous bullet point: "A description of the auditor's responsibility to express an opinion on the financial statements and the scope of the audit, that includes:"	Not accommodated. An improvement of the text could not be found - paragraph deleted
852	Auditor General of South Africa	200	162	-	Please delete as this paragraph duplicates the information in paragraph 161.	The text has been changed in line with the proposal - Paragraph deleted
957	Rigsrevisionen, Denmark	200	162	-	could be deleted	The comment has been accommodated - paragraph deleted

105	National Audit Office, Malta	200	163	200/151	The two sentences in this Article should be inverted to read as follows: "The auditor should modify the opinion in the auditor's report when: The auditor concludes that, based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement; or The auditor is unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatements. Auditors may issue three types of modified opinions, namely a qualified opinion, an adverse opinion, and a disclaimer of opinion."	The text has been changed in line with the proposal - Change included
351	European Court of Auditors	200	163	200/151	Reword Auditor to "The auditors"	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
106	National Audit Office, Malta	200	164	200/152	Article 164 should be placed between Articles 167 and 168.	Not accommodated. An improvement of the text could not be found - Considered well positioned in the beginning
352	European Court of Auditors	200	164	200/152	The section on "Determining the Type of Modification to the Auditor's Opinion" (Para 164-168) includes a reference to ISSAI 1705, just as ISSAI 1700 and 1805 is mentioned in the section concerning "Special Considerations..." (Para 185-190). For consistency and further guidance, similar references should be added to: ISSAI 1706 in the section concerning emphasis of matter (Para 169-173), ISSAI 1710 in the section on Comparative Information (174-178), ISSAI 1720 in the section concerning "The Auditor's responsibility..." (Para 179-180), ISSAI 1800 in relation to the section on "Special Considerations..." (Para 181-184) and ISSAI 1600 in the section on Group Financial Statements (Para 191-197)	The comment has been accommodated - References included
853	Auditor General of South Africa	200	164	200/152	In the last bullet "effect of possible effects" should be replaced with "effects or possible effects".	The text has been changed in line with the proposal - Changed
353	European Court of Auditors	200	165	200/153	in para 165-192 should auditor be changes to "the auditors" and the according gramma as well.	The group found the wording of the exposure draft preferable - The ISSAIs on financial audit addresses the auditor.
854	Auditor General of South Africa	200	165	200/153	Please include "are" before material and delete the comma before material.	The text has been changed in line with the proposal - Changed
958	Rigsrevisionen, Denmark	200	168	200/156	could be deleted	Not accommodated. An improvement of the text could not be found - Considered relevant
107	National Audit Office, Malta	200	169	200/157,158	The part in Article 169 commencing: "When the auditor includes an Emphasis of Matter paragraph, the auditor should include it immediately after the Opinion paragraph....Indicate that the auditor's opinion is not modified in respect of the matter emphasised" is to be included in a separate Article.	The comment has been accommodated - changed
855	Auditor General of South Africa	200	169	200/157,158	In the 1st bullet opinion paragraph should not be in caps.	The text has been changed in line with the proposal - Changed

856	Auditor General of South Africa	200	170	200/159	Opinion paragraph should not be in caps. The word "sand" should be "and". Please delete: "or elsewhere in the auditor's report if the content of the Other Matter paragraph is relevant to Other Reporting Responsibilities" as other matters should only be dealt with after the opinion and emphasis of matters if any.	The text has been changed in line with the proposal - Changed
730	Office of the Auditor General of Canada	200	172	-	We suggest replacing the authorities example in paragraph 172 of the exposure draft. The example is being used to describe an instance where an Emphasis of Matter may be suitable. However, in our view, an authorities exception of this nature is more appropriately reported as a qualification or Other Matter. By replacing the current example with one of the required Emphasis of Matter disclosures included in ISA 210, ISA 560, ISA 570 or ISA 800, users will be provided with a more appropriate example of where the use of an Emphasis of Matter is appropriate.	The group found the wording of the exposure draft preferable - This is in line with the guidance provided in the ISSAIs. Furthermore the paragraph states may.
857	Auditor General of South Africa	200	172	-	Wording change required to last sentence " may only be relevant IF there is no requirement"	The text has been changed in line with the proposal - changed
959	Rigsrevisionen, Denmark	200	172	-	could be deleted	Not accommodated. An improvement of the text could not be found - No change, it is a relevant part of public sector auditing
858	Auditor General of South Africa	200	173	200/161	It is not clear what this paragraph attempts to achieve. It may be too open and allow auditors to include anything as an other matter without standards and criteria for determining what can be included. Also the last sentence which indicates that restrictions on distribution may not be an option did not appear to relate to the first section. It is proposed that this be included as a separate paragraph and be reworded to state "An auditor may consider it necessary to include an other matter to indicate that the use of an audit report is restricted, but this is usually not an option in the public sector".	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - paragraph deleted, not considered necessary
960	Rigsrevisionen, Denmark	200	173	200/161	could be deleted	The comment has been accommodated - paragraph deleted
108	National Audit Office, Malta	200	175	200/163,164	The part in Article 175 commencing "When corresponding figures are presented, the auditor's opinion should not refer to the corresponding figures except for the following circumstances; if the auditor's report on the prior period, as previously issued, included a qualified opinion, a disclaimer of opinion, or an adverse opinion and the matter which gave rise to the modification is unresolved, the auditor should modify the auditor's opinion on the current period's financial statements...If the prior period financial statements were not audited, the auditor should state in an Other Matter paragraph in the auditor's report that the corresponding figures are unaudited" is to be included in a separate Article.	The text has been changed in line with the proposal - Paragraph changed
109	National Audit Office, Malta	200	175	200/163,164	The second bullet point to this Article should end: "... the auditor should express a qualified opinion or an adverse opinion in the auditor's report on the current period financial statements, modified with respect to the corresponding figures included therein."	The text has been changed in line with the proposal - Changed
110	National Audit Office, Malta	200	175	200/163,164	The second paragraph to this Article should be referenced as a separate Article.	The group found the wording of the exposure draft preferable - No change needed
961	Rigsrevisionen, Denmark	200	175	200/163,164	from "When corresponding figures ..." – could be deleted	Not accommodated. An improvement of the text could not be found - Need to address the issue of corresponding figures
962	Rigsrevisionen, Denmark	200	176	200/165	could be deleted	Not accommodated. An improvement of the text could not be found - Considered relevant

111	National Audit Office, Malta	200	177	200/166	Between Articles 177 and 178, the following is to be added: "If the auditor concludes that a material misstatement exists that affects the prior period financial statements on which the predecessor auditor had previously reported without modification, the auditor should communicate the misstatement with the appropriate level of management and those charged with governance and request that the predecessor auditor be informed. If the prior period financial statements are amended, and the predecessor auditor agrees to issue a new auditor's report on the amended financial statements of the prior period, the auditor should report only on the current period."	The text has been changed in line with the proposal - Changed
963	Rigsrevisionen, Denmark	200	177	200/166	could be deleted	Not accommodated. An improvement of the text could not be found - need to adress the issue.
112	National Audit Office, Malta	200	178	200/168	The following is to be inserted at the end of the Article: "Such a statement does not, however, relieve the auditor of the requirement to obtain sufficient appropriate audit evidence that the opening balances do not contain misstatements that materially affect the current period's financial statements."	The text has been changed in line with the proposal - Included
859	Auditor General of South Africa	200	178	200/168	Also clarify that the "Other matter" included in this instance does not relieve the auditor from obtaining sufficient, appropriate audit evidence that the opening balances do not contain misstatements that materially affect the current period's financial statements.	The comment has been accommodated - Included
964	Rigsrevisionen, Denmark	200	178	200/168	could be deleted	Not accommodated - Considered relevant
113	National Audit Office, Malta	200	179	200/169	It is proposed that the three sentences in this Article be presented in three separate Articles. Moreover, the third sentence is to be reworded as follows: "The actions the auditor should take may include possible modification of the auditor's opinion, withholding of the auditor's report, withdrawing from the engagement if possible, notification to those charged with governance, or including an Other Matter paragraph in the auditor's report."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Change included, not relevant to split into three paragraphs
860	Auditor General of South Africa	200	179	200/169	In the last sentence "withdraw for" should be "withdraw from".	The text has been changed in line with the proposal - Change included
114	National Audit Office, Malta	200	183	200/173	The second sentence commencing "In the case of an auditor's report on special purpose financial statements, the report should...in the circumstances when management has a choice of which framework to use in preparing the financial statements" is to be included in a separate Article.	The group found the wording of the exposure draft preferable - Considered well phrased
6	State Audit Office of the Republic of Latvia	200	185	200/176	Technical problem (grammar) - it seems that a word "is" is missing: before "in accordance": "... specific element of those financial statements in accordance with the fundamental principles as included in the applied auditing standards.:	The comment has been accommodated - Changed
115	National Audit Office, Malta	200	186	200/177	This Article is to be reworded as follows: "The auditor is required to determine the acceptability of the financial reporting framework applied in the preparation of the financial statements. In the case of an audit of a single financial statement or of a specific element of a financial statement, the auditor should also determine whether application of the financial reporting framework will result in a presentation that provides adequate disclosure to enable the intended users to understand the information conveyed in the financial statement or the element, and the effect of material transactions and events on the information conveyed in the financial statement or element."	The group found the wording of the exposure draft preferable - The suggested do not include any change of substance
116	National Audit Office, Malta	200	187	200/178	Article 187 should be reworded as follows: "ISSAI 1210 requires that the agreed terms of the audit engagement include the expected form of any reports to be issued by the auditor. In the case of an audit of a single financial statement or of a specific element of a financial statement, the auditor shall consider whether the expected form of opinion is appropriate in the circumstances."	The group found the wording of the exposure draft preferable - Some change included, however, the suggestion does not change the substance
117	National Audit Office, Malta	200	188	200/179	The last two sentences of this Article commencing "The auditor should also differentiate the opinion on the single financial statement...until satisfied with the differentiation of the information" are to be included in a separate Article.	The group found the wording of the exposure draft preferable - Deleted

965	Rigsrevisionen, Denmark	200	188	200/179	The last two sentences could be deleted.	The comment has been accommodated - Deleted
118	National Audit Office, Malta	200	189	200/180	This Article is to be split into two sentences as follows: "If the opinion in the auditor's report on an entity's complete set of financial statements is modified or that report includes an Emphasis of Matter paragraph or Other Matter paragraph, the auditor should determine the effect that this may have on the auditor's report on a single financial statement or on a specific element of those financial statements. When deemed appropriate, the auditor should modify the opinion or include Emphasis of Matter paragraph or Other Matter paragraph in the auditor's report on the single financial statement or on a specific element of those financial statements."	The text has been changed in line with the proposal - Changes included
119	National Audit Office, Malta	200	190	200/181	Another sentence is to be inserted between the first and second sentence of this Article. This sentence should read: "This is because such an unmodified opinion would contradict the adverse opinion or disclaimer of opinion on the entity's complete set of financial statements as a whole."	The text has been changed in line with the proposal - Adds clarity
1021	Government Accountability Office, USA	200	191	200/182	Regarding 191-197 Group audit is a subject matter on which audit requirements in the United States differ from those of the ISAs. We believe that auditors can be consistent with the fundamental principles while following the requirements of U.S. government auditing standards rather than IAASB requirements in this instance. Place at Level 4 as this is covered by various countries' financial auditing standards.	The group found the wording of the exposure draft preferable - In some environments the audit of consolidated whole of government accounts are the only audits with an opinion. Not to deal with consolidated accounts would be very strange and not relevant.
120	National Audit Office, Malta	200	194	200/185,186	This Article may be split into two Articles. The second Article would commence: "In some situations, the financial reporting framework may not provide specific guidance for inclusion or exclusion...use the work of the component auditor.	The comment has been accommodated - Paragraph splitted into two
622	Australian National Audit Office	200	195	200/187	In the first sentence, suggest "using component materiality set by the whole of government auditor" rather than "government auditor".	The text has been changed in line with the proposal - changed
728	Office of the Auditor General of Canada	200	200	#1/T	Paragraph 9 of ISA 260, Communication with Those Charged with Governance, contains a more complete expression of the objective of the auditor's need to communicate with those charged with an entity's governance. We recommend that ISSAI 200 reflect the same principle as that contained within ISA 260 to ensure that auditors comprehend the importance and objective of these communications.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - We suppose this comment relates to para 77-80 and not to para 200. New paragraph included after the principle to include the objective for communication.
744	Office of the Auditor General of Canada	300	0	(no specific item-number)	Finally, in our review of ISSAI 300, we did not note the following principles having been addressed: o Objectives related to the planning of a performance audit engagement, including the identification and/ or acknowledgement of an accountability relationship, obtaining agreement among the parties regarding the objective of the engagement, the consideration of the integrity of management and using the work of another auditor; o Objectives relating to how an auditor should resolve a difference of opinion between the audit team and those consulted during the audit, including the quality control reviewer prior to the issuance of a performance audit report; and o Objectives related to the potential impact on a performance audit should information be provided to the auditor arising from monitoring the SAI's quality control policies or procedures. We encourage INTOSAI to include the principles listed above in ISSAI 300 to ensure performance audits are completed to a high standard.	Not accommodated. An improvement of the text could not be found - Currently, neither 3000 nor 3.100 contains material on this - It will be for PAS to review 3000 in 2014 and plan any future revisions

1153	Auditor General of Namibia	300	0	(no specific item-number)	It is our view that the revised Fundamental Principles of Performance Audits will serve as basis and guide to auditors across the INTOSAI region to properly implement the requirements for Performance Audit as stated under Level4 of the ISSAI Framework: ISSAI 3000 series.	
442	Swedish National Audit Office	300	0	(no specific item-number)	The principles in ISSAI 300 are partly principles and partly explanatory text. Suggest to move explanations to the explanatory text.	The comment has been accommodated to the extent possible.
178	Belgian Court Of Audit	300	0	(no specific item-number)	The Belgian remarks are very detailed and is best understood by viewing the comment paper in comparison with the inserted comments in this template.	
214	National Audit Office of Norway	300	0	(no specific item-number)	General comment: ISSAI 300 is generally a good document on the right level of abstraction. It will provide a common professional foundation for SAIs on performance audit. It has a good congruence with ISSAI 100. Yet the document needs a thorough language makeover.	The comment has been accommodated to the extent possible.
526	Hungary	300	0	(no specific item-number)	General remark on ISSAI 300 Exposure Draft: Basically, the document is of good quality and doesn't need substantial changes. Remarks have been made mainly on individual sentences, phrases. We have only one concern in connection with the new ISSAI 300. Unlike the new ISSAIs 200 and 400, this Exposure Draft has a kind of precedent under the ISSAIs. ISSAI 3100 is very similar to the ISSAI 300 Exposure Draft in terms of its content, structure, approach, nature, addressed points, though they belong to different levels of ISSAIs. It would be reasonable to make more difference between the two documents, explain the different focuses, clear the relationship between the two documents. Furthermore, whole sentences have been taken over from ISSAI 3100 and ISSAI 3000. Either the ISSAIs 3000 and 3100, which are to be revised after 2013 and are ranked lower in the ISSAI hierarchy, should make references in the future to ISSAI 300, or the other way round.	The comment has been accommodated to the extent possible - ISSAI 3100 is to be reviewed by 2014 - to be disussed by the PSC (PAS)
966	Rigsrevisionen, Denmark	300	0	(no specific item-number)	We find that the principles of economy, efficiency and effectiveness should be explained in greater detail, as these concepts form the core of performance auditing (see comment to item 3). More focus should thus be put on these central concepts and less on the audit process. The text on the principles of the auditing process could be condensed in some cases.	The comment has been accommodated to the extent possible.
215	National Audit Office of Norway	300	1	300/3,2	The second sentence in this item is long and difficult to understand. Our suggestion: The second section consists of principles that the auditor should consider prior to commencement and also later throughout the audit process.	The comment has been accommodated.
354	European Court of Auditors	300	1	300/3,2	To be inserted as § 1 as standard obviously are essential for the profession: Professional standards and guidelines are essential for the credibility, quality and professionalism of public sector auditing. The International Standards of Supreme Audit Institutions (ISSAIs) developed by the International Organisation of Supreme Audit Institutions (INTOSAI) aim to promote independent and effective auditing and support the members of INTOSAI in the development of their own professional approach in accordance with their national laws and regulations and mandate.	The text has been changed in line with the proposal.
488	India/ Supreme Audit Institution	300	1	300/3,2	Line 5 Consider deleting " and at more than one point"	The text has been changed in line with the proposal.
689	Brazilian Court of Accounting (TCU)	300	1	300/3,2	Comment: delet as unnecessary the expression "at more than one point"on lines 5.	The text has been changed in line with the proposal.
863	Auditor General of South Africa	300	1	300/3,2	Please include the 1st paragraph that is included for all the other ISSAIs on exposure before this paragraph. The format of this paragraph should be the same as ISSAIs 100 and 200.	The text has been changed in line with the proposal.

29	SAI Germany	300	2	300/6,9	<p>Current draft: "Subject matters are not limited ... or [funds but can include ... citizens]."</p> <p>Proposal [replace by]: "funds. They can include topics like service delivery or regulatory impact, thereby placing special focus on the target groups of public action such as the citizens."</p> <p>Reason: Service delivery or regulatory impact is not restricted to citizens but in many cases concern private sector businesses or organisations.</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
179	Belgian Court Of Audit	300	2	300/6,9	<p>Suggestion: replace</p> <p>'Subject matters are not limited to specific programmes, entities or funds but can include topics like service delivery or effects of regulations, thereby placing special focus on citizens.'</p> <p>by:</p> <p>'Subject matters are not limited to specific programmes, entities or funds. They can include activities, output, outcome and impact, such as service delivery by the responsible parties (defined in ISSAI 100-32), and effects of government policy and regulations on responsible parties, stakeholders, citizens, and society.'</p>	The text has been changed in line with the proposal.
216	National Audit Office of Norway	300	2	300/6,9	<p>Second sentence: We suggest "recommendations for improvement" and not just "recommendations". Also, the last sentence in item 2 is not well integrated with the rest of the text in this item.</p>	The text has been changed in line with the proposal.
864	Auditor General of South Africa	300	2	300/6,9	<p>Please replace "or" with "of" and "improvements" with "improvement" in the 1st sentence. Please replace "Subject matters" with "Subject matter information" in the last sentence. Consider following reword of 1st sentence.</p> <p>"Performance audits are performed by Supreme Audit Institutions (SAIs) are an independent objective and reliable examination of whether the undertakings, programs, systems and activities of government organisations are being performed in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement."</p> <p>There does not appear to be any link in the last sentence of how the subject matter mentioned "thereby places special focus on citizens', perhaps replace this with service delivery or delete.</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1082	Government Accountability Office, USA	300	2	300/6,9	<p>See specific pdf-file provided by GAO</p>	The text has been changed in line with the proposal.

180	Belgian Court Of Audit	300	3	300/11	<p>Comment on: 'Broadly speaking, the principles of economy, efficiency and effectiveness can be approached as follows':</p> <p>The guidelines should be formulated more exactly and guiding than 'broadly speaking' and 'can be approached'. E.g. efficiency is not 'concerned with the relationship....'; it IS 'the relationship...'. </p> <p>It should be made clear what is meant by 'principles of 3E's. It includes economy, efficiency and effectiveness, and the conditions to ensure the 3E's, such as good management practices, procedures to ensure correct and timely delivery of services, quality control, ...</p> <p>The available research on performance auditing shows that SAI's seldom apply the three E's, most performance audits look at good management practices or good policy practices and (more and more) at dimensions of output (e.g. timelines, quality of output,...)</p> <p>Pollitt states : "Although most SAIs now state formally that they are investigating the "3 Es" our analysis of reports indicated that true effectiveness (outcome) studies were fairly rare (...). Even direct measurement of either technical (input/output) or allocative efficiency occurred in only a minority of reports. In practice, the most commonly applied criterion tended to be not one of the "3 Es" at all, but rather some notion of "good management practice" or "good administration". Other, more recent, research comes to similar findings.</p> <p>Since the three E's are seldom assessed, wouldn't it be better to include the performance elements which are assessed in practice (applying good management and policy practices, delivering outputs, ...) in the definition, in order to come to a more realistic definition of performance auditing ?</p> <p>The definition of the principle of effectiveness might be refined by adding: "To what extent instruments used have contributed to the achievement of the (policy) objectives." The definition in the draft is too much restricted to 'goal achievement'.</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
489	India/ Supreme Audit Institution	300	3	300/11	<p>Second Bullet</p> <p>The word Output and Outcome both have different meanings as such the word or may be considered replacing by "and"</p>	The text has been changed in line with the proposal.
624	Australian National Audit Office	300	3	300/11	<p>Suggest the first dot-point reads "The principle of economy is about minimising costs", as the principle of economy can be achieved without costs being "low", but not without costs being as low as possible.</p>	The text has been changed in line with the proposal.
690	Brazilian Court of Accounting (TCU)	300	3	300/11	<p>Comment: adjust words in bullet 1 to avoid confusion with efficiency, which includes keeping the costs of outputs low. Adjustment: "The principle of economy is about keeping the cost of resources low".</p>	The text has been changed in line with the proposal.
691	Brazilian Court of Accounting (TCU)	300	3	300/11	<p>Comment: most countries of languages of latin origin make a difference between effectiveness and efficacy. We do not suggest to include efficacy, but to highlight the two aspects embodied by the term in English. Amendment: The principle of effectiveness is about meeting the objectives set. It comprises two distinct aspects: the attainment of specific objectives in terms of outputs and the achievement of intended results in terms of outcomes.</p>	The text has been changed in line with the proposal.

967	Rigsrevisionen, Denmark	300	3	300/11	<p>The text explains briefly in item 3 what the principles of economy, efficiency and effectiveness are about. We suggest explaining the principles in more detail as they are the most important definitions in the document. In the text suggested below we have attempted to define the principles and in the further explanation of the principles (the questions) we have taken text from ISSAI 3000 (slightly modified to fit in).</p> <p>We would suggest adding the following text just after item 3 as new items 4-6:</p> <p>"4. Economy concerns the costs of resources used: The costs of acquiring, maintaining and disposing of the resources (human resources, offices, machines and materials) should be kept as low as possible, given the volume and quality of resources needed for the production of goods and services.</p> <p>Auditing of economy may provide answers to questions such as:</p> <ul style="list-style-type: none"> • Do the means chosen or the equipment obtained – the inputs – represent the most economical use of public funds? • Have the human, financial or material resources been provided economically? • Are management activities performed in accordance with sound administrative principles and policies? <p>5. Efficiency concerns the relationship between resources and the volume of goods and services provided: The volume and quality of the resources (human resources, offices, machines and materials) should be adjusted to the needs and fully used, so the highest possible volume of goods or services is produced compared to the resources used.</p> <p>Auditing efficiency may provide answers to questions such as:</p> <ul style="list-style-type: none"> • Are human, financial, and other resources efficiently used; • Are government programs, entities and activities efficiently managed, regulated, organized, executed, monitored 	<p>The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.</p>
1048	Government Accountability Office, USA	300	3	300/11	<p>Our experience has indicated that auditors working with the principle of effectiveness can benefit from approaches drawn from other disciplines, such as program evaluation.</p>	<p>The comment has been accommodated to the extent possible.</p>
1083	Government Accountability Office, USA	300	3	300/11	<p>See specific pdf-file provided by GAO</p>	<p>The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - The proposed definition of economy is in line with 3.100,</p>

1195	Netherlands Court of Audit	300	3	300/11	<p>This definition of PA focusses strongly on the question “is government performing efficient, effective and/or economic?” In our SAI (and many other SAIs) performance audit is somewhat broader and includes also audits on the conditions for efficiency, effectiveness or economy. Eg. a recent audit focused on the quality of effect evaluations of subsidies. We would therefor advise to redefine the principles in 300:3 to include the notion that a performance audit can also focus on conditions for economic, effective or efficient government performance</p> <p>Also we think it is good to us a figure of the policy chain input-> throughput-> output-> outcome (-> impact?) to:</p> <ul style="list-style-type: none"> - explain the terms economy, efficiency and effectiveness - explain the difference between effectiveness (are effects/results reached because of the policy?) and goal realization (are the objectives met?). This is not clearly defined now in ISSAI 300 - explain the terms: input, throughput, output, outcome and impact (These important terms are mentioned but not defined in ISSAI 300) 	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
30	SAI Germany	300	4	300/12	<p>Current draft: "[Performance auditing promotes transparency by affording taxpayers, financiers,] ordinary citizens, and the media an insight into the management and outcomes of different government activities."</p> <p>Proposal 1 [replace by]: "Performance auditing promotes transparency by affording parliament, taxpayers, financiers,"</p> <p>Reason: Parliament should be added in the list as - for most SAIs - parliament is the main addressee of its results.</p> <p>Proposal 2: Add (as last sentence of Item 4) "According to applicable national legislation the obligation to carry out value for money analysis may be a task of national administration. In such cases an effective performance audit approach may be to review the value for money analysis carried out by administrative bodies under the criteria of completeness, consistency and adequate use of methodology."</p>	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - How to deal with auditing performance audit functions in the administrative sector will be disussed in the review of ISSAI 3000 in 2014
146	National Audit Office, Malta	300	4	300/12	In Article 4 of ISSAI 300, details of how performance auditing promotes good governance is to be given.	The comment has been accommodated.

181	Belgian Court Of Audit	300	4	300/12	<p>suggestion: replace ‘While promoting good governance is the main aim of performance auditing, it also contributes to accountability and transparency. ‘: by: The main aims of performance audit are to promote economical, effective and efficient governance and to promote accountability and transparency.</p> <p>Suggestion: add “prepared” to the next sentence (not questioning the intentions and decisions does not preclude asking questions about preparatory processes such as need analysis or consideration of alternative measures before deciding):</p> <p>... It does this by examining whether decisions by the legislature, or the executive authorities are efficiently and effectively prepared and implemented, and whether the taxpayers or citizens have received value for money. It does not question the intentions and decisions of the legislature, but instead examines whether possible shortcomings in the laws and regulations have affected those intentions being met. Performance auditing focuses on issues that can add value to citizens, and on areas with potential for improvement. It provides constructive incentives for the responsible authorities concerned to take appropriate actions.</p> <p>Performance auditing promotes transparency by affording taxpayers, financiers, ordinary citizens, and the media an insight into the preparation, management and outcomes of different government activities. It thereby provides useful information to the citizen while also serving as a basis for learning and improvement. SAls should in performance auditing independently decide within their mandate on what, when and how to audit and should not be restrained from publishing its findings, if not prohibited by law.</p>	The text has been changed in line with the proposal.
217	National Audit Office of Norway	300	4	300/12	<p>Third sentence: It states that PA "does not question the intentions and decisions of the legislature". This is somewhat contrary to the text in item 6, which states that "the legislature could also be a responsible party in performance audit". It's difficult to see how the legislature could be a responsible party without questioning their decisions and intentions. There could be better consistency between item 4 & 6.</p>	The comment has been accommodated.
355	European Court of Auditors	300	4	300/12	<p>regarding the last sentence with the final word law: Are the notions of citizen, taxpayer, financiers , ordinary citizens, auditee, audited entity used consistently throughout or any differences explained?</p>	The comment has been accommodated.
490	India/ Supreme Audit Institution	300	4	300/12	<p>Accountability and transparency are two most important elements of good governance. As such the sentence may be reconsidered.</p>	The text has been changed in line with the proposal.
865	Auditor General of South Africa	300	4	300/12	<p>Please include the words "processes and systems for" after improving in the first sentence. Please delete the words "...rather than merely to identify weaknesses or past errors". Including these words make it sound like a regularity audit is less important than performance audits. In the 3rd sentence please replace "met" with "achieved". In the 4th sentence please include a "the" before "most". In the 5th sentence "actions" should be "action".</p> <p>In the last paragraph the 2nd sentence should read as follows: ...direct way to providing useful information to the citizen whilst also...</p>	The text has been changed in line with the proposal.

997	NAO, UK	300	4	300/12	The 2nd indent; 3rd sentence says "..... It does not question the intentions and decisions of the legislature, but instead examines whether possible shortcomings in the laws and regulations (*) have affected those intentions being met."We propose adding - at (*) above - the words ".. and how they have been implemented..". This would acknowledge, and distinguish between, inherent and operational shortcomings.	The text has been changed in line with the proposal.
1049	Government Accountability Office, USA	300	4	300/12	In our view, the discussion of performance auditing's role in discerning possible short comings in laws and regulations could be expanded to include shortcomings in the implementation of those laws and regulations.	The comment has been accommodated.
1084	Government Accountability Office, USA	300	4	300/12	See specific pdf-file provided by GAO	The text has been changed in line with the proposal.
1196	Netherlands Court of Audit	300	4	300/12	Good to state the main aims, but it looks a bit unbalanced that the contribution to accountability and transparency is explained and the contribution to good governance is not. I would suggest to add a few lines as to how PA can contribute to good governance. See also remarks under ISSAI 100:27 about audits aimed at transparency and accountability.	
218	National Audit Office of Norway	300	5	300/10	First bullet point: Maybe start the sentence with "providing".	The text has been changed in line with the proposal.
866	Auditor General of South Africa	300	5	300/10	Please delete the 3rd bullet as it relates to quality not information.	The group found the wording of the exposure draft preferable - It is a way to provide something more - see the two following comments
121	National Audit Office, Malta	300	6	300/15,16,17,18, 19	This Article is to be reworded as follows: "The elements of a performance audit (responsible party, intended user and subject matter) have to be defined specifically for each audit. The responsible party is the person/s responsible for the subject matter and subject matter information. The responsible party ordinarily provides the auditor with oral and written representations that evaluate or measure the subject matter against the criteria. Thus the responsible party will generally be the entity or authority that is able to initiate changes to implement or otherwise recommendations provided by a performance audit.	The group found the wording of the exposure draft preferable - PAS has gone for a different perspective on responsible party (ability to remedy a problem rather than giving representation)
122	National Audit Office, Malta	300	6	300/15,16,17,18, 19	The above is to be followed by a second Article which states: The intended users are the person/s for whom the auditor prepares the performance audit report. The responsible party can be one of the intended users, but not the only one. Intended users are normally represented by major stakeholders who have significant and common interests in the performance audit report.	The text has been changed in line with the proposal.
123	National Audit Office, Malta	300	6	300/15,16,17,18, 19	The second Article is to be followed by a further Article that states: "The subject matter can take many forms such as performance information, information on systems and processes, corporate governance and human resource practices. Subject matter may be qualitative or quantitative, objective or subjective, historical or prospective, and may relate to a point in time or may cover a period.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - see proposal from Brazil
219	National Audit Office of Norway	300	6	300/15,16,17,18, 19	See comments on item 4 above.	The comment has been accommodated.
356	European Court of Auditors	300	6	300/15,16,17,18, 19	Introduces elements of PA: responsible party, intended user and subject matter. While "responsible party" is defined in para 6, "intended user" is defined in para 27 and "subject matter" in para 10. Suggest to define all 3 concepts in para 6 where they are introduced	The comment has been accommodated.
626	Australian National Audit Office	300	6	300/15,16,17,18, 19	The sentence "this means that the legislature could also be a responsible party in performance auditing, just like a government institution could be the user" should be explained perhaps by way of example, and also stated to be an exception, with the normal situation (the government institution being the responsible party and the legislature being the intended user) also stated.	The comment has been accommodated.

646	Afrosai-E	300	6	300/15,16,17,18,19	There also seems to be some inconsistency within ISSAI 300. Section 31 implies that it is the audited entity OR the user that may be expected to initiate change. This is not fully consistent with the definition in ISSAI 300:6.	The comment has been accommodated to the extent possible - The idea is: responsible party is defined by the responsibility to address the problems pointed out in the report. The responsible party is always one of the intended users, however, e.g. the general public might be an intended user, but not a responsible party
738	Office of the Auditor General of Canada	300	6	300/15,16,17,18,19	Paragraph 6 of ISSAI 300 states that "the legislature could also be a responsible party in performance auditing, just like a government institution could be the user." This statement suggests that all Supreme Audit Institutions could audit Parliament; however this may not be the case for some SAIs. We recommend that INTOSAI review this statement and consider its appropriateness, and remove it if it is not applicable to all SAIs.	The text has been changed in line with the proposal.
867	Auditor General of South Africa	300	6	300/15,16,17,18,19	Please amend the 1st sentence to read as follows: The elements of a performance audit; responsible party, intended user, underlying subject matter and criteria, have to be defined specifically for each audit. Please include underlying before subject matter in the last sentence.	The text has been changed in line with the proposal.
968	Rigsrevisionen, Denmark	300	6	300/15,16,17,18,19	Suggest deleting the sentence "This means that the legislature could also be a responsible party in performance auditing, just like a government institution could be the user."	The comment has been accommodated.
31	SAI Germany	300	7	300/21,22	Proposal: Add (as last sentence): "It is equally important to ensure adequate transparency of the audit approaches and audit criteria for stakeholders and auditees." Reason: This addition is designed to make the point stated clearer.	The text has been changed in line with the proposal.
182	Belgian Court Of Audit	300	7	300/21,22	Suggestion: add a sentence about transparency by SAI's: The users of performance audit reports expect reliable reports. SAIs should be transparent about their choices, methods and results in their audit performance reports. Providing transparency on the degree of certainty provided by ...	The text has been changed in line with the proposal.
220	National Audit Office of Norway	300	7	300/21,22	This item has a heavy language and is also quite unclear.	The comment has been accommodated.
491	India/ Supreme Audit Institution	300	7	300/21,22	The paragraph is not conveying message. May need to be redrafted.	The text has been changed in line with the proposal.
627	Australian National Audit Office	300	7	300/21,22	Suggest rewording to highlight the central public sector auditing tenets of evidence obtained and assurance provided, as follows: The users of performance audit reports expect reliable reports which set out the SAIs' evidence based position on the subject examined. The nature of the report's contribution and the degree of assurance provided by it may be conveyed in different ways, either through an overall view on aspects of economy, efficiency and effectiveness, when the objectives, evidence and findings allow for such conclusions, or by providing information in the report on the objectives, the evidence obtained, the findings and the specific conclusions of their audit work, and their interdependence.	The text has been changed in line with the proposal.
868	Auditor General of South Africa	300	7	300/21,22	Please amend the paragraph to read as follows: The users of performance audit reports expect reports to be useful and reliable. The degree of comfort certainty provided by the audit report can be either when the objectives, evidence and findings allow for such conclusions, through.... Do not use dashes and brackets to separate further explanation of the concept, rather use normal punctuation.	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
357	European Court of Auditors	300	8	300/4	Replace "Performance auditors should" throughout with "Auditors should" to harmonise with 100, 200 and 400	The text has been changed in line with the proposal.

648	Afrosai-E	300	8	300/4	Line 2, write : "fundamental principles"	The text has been changed in line with the proposal.
443	Swedish National Audit Office	300	9	300/13	The first sentence is not entirely correct, the intention of the fundamental principles is to provide principles for the adoption or development of standards, not to support the auditors when carrying out performance audits.	The comment has been accommodated.
869	Auditor General of South Africa	300	9	300/13	Please amend the paragraph to read as follows: The Fundamental Principles of Performance Auditing are intended for use by auditors carrying out performance audits within SAIs. They have been formulated taking into consideration the constitutional mandates of SAIs and the ethical requirements and other requirements of ISSAIs at level 2, "Prerequisites for the Functioning of SAIs" of the ISSAI framework. Please delete the last sentence.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Last sentence seems important. Also, independence and institutional background seems important
183	Belgian Court Of Audit	300	10	300/14	Suggestion: refer also to results and clarify 'good' performance ... In determining whether performance considerations form the primary objective of the audit engagement, it helps to keep in mind that performance auditing focuses on the activity and results rather than on reports or accounts and that the main objective is to promote economical, effective and efficient performance, rather than reporting on compliance.	The text has been changed in line with the proposal.
221	National Audit Office of Norway	300	10	300/14	First sentence: Could be stated more clearly what kind of overlap one has in mind. Perhaps "Dealing with overlaps between audit types" could be used? Also, second sentence in bullet point three could be clarified.	The text has been changed in line with the proposal.
358	European Court of Auditors	300	10	300/14	delete the word subject matter and leave the parantheses	The text has been changed in line with the proposal.
444	Swedish National Audit Office	300	10	300/14	Paragraph 2: Elements of financial and compliance audit can be part of a performance audit report, but financial and compliance audit are not part of performance audit.	The comment has been accommodated.
445	Swedish National Audit Office	300	10	300/14	Paragraph 3: If not performance audit, it doesn't necessarily mean it is "pure" financial or compliance audit. It can be discussed if it is possible to classify audits in this straightforward manner.	The comment has been accommodated.
492	India/ Supreme Audit Institution	300	10	300/14	Second Bullet- Last sentence The message is not clear, may consider redrafting.	The text has been changed in line with the proposal.
527	Hungary	300	10	300/14	Bottom of page 5, top of page 6 - 'A separately identifiable audit task is characterized by ... the issuing of an audit report'. It is a usual but not general practice to make a separate report on each performance audit. Please supplement the sentence at the end: 'in most cases'.	The text has been changed in line with the proposal.
649	Afrosai-E	300	10	300/14	In the last bullet, the last sentence it is made clear that the principle of project management should be governed by the primary objective in an audit. This imply that good project management may differ between differrent types of audits. It is stated that ISSAI 100 - 400 does not repeat ISSAI 1-40, but cleary some issue are brought up anyway. ISSAI 20 and 40 have text about project management, and so do 100:41. Most SAIs have noted that performance audit is rather exponsive and time consuming. That's is a fact flowing from the nature of the audit and can not be avoided. At the same time this makes it even mroe imporant that audits are well managed, avoiding unneccesary delays and costs. We suggest that ISSAI 300 include a section on good project management as one of hte fundamental principles for performance auditing.	The comment has been accommodated - included in the planning section - not a separate principle but included in the bold text
693	Brazilian Court of Accounting (TCU)	300	10	300/14	Comment: the words in bullet 3 allows different interpretations. Amendment: adjust the first sentence of bullet 3 "Specific audit tasks which do not adress performance objectives but that are conducted during a performance audit should be completed in accordance with the applicable standards. (...)"	The text has been changed in line with the proposal.

870	Auditor General of South Africa	300	10	300/14	<p>The introductory sentence should be deleted and the bullet points should be changed to paragraph numbers.</p> <p>In the 1st bullet please replace "characterized" with "characterised" and consider this throughout the ISSAI use of UK English and not US English). Further please include "underlying" before subject matter. Also please delete "or bodies" as a body cannot be a subject matter.</p> <p>The intention of the last sentence in bullet 1 is unclear and requires clarification - "It can be part of a larger audit engagement including other aspects of auditing." Suggest - "It can however also be part of a more extensive audit including aspects of compliance and financial auditing."</p> <p>Please amend the 2nd bullet to read as follows: ...as Information Technology issues and environmental considerations which can all be part of a performance audit. In determining whether performance considerations form the primary objective of the audit engagement, it should be born in mind that...</p> <p>Please amend the 3rd bullet to read as follows and delete the last sentence: Audit engagements performed in conjunction with a performance audits should be performed in accordance with the applicable standards.</p>	The text has been changed in line with the proposal.
1085	Government Accountability Office, USA	300	10	300/14	See specific pdf-file provided by GAO	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1197	Netherlands Court of Audit	300	10	300/14	Refer to ISSAI 200 and 300 here	
528	Hungary	300	11	300/5, -	First sentence - 'The Fundamental Principles of Performance Auditing represent a common understanding of what defines such auditing tasks and how to achieve good quality'. Based on this definition, it is not easy to make a difference between this new ISSAI 300 and the old ISSAI 3100.	The comment has been accommodated.
529	Hungary	300	11	300/5, -	Lines 4-5 - 'INTOSAI Performance Audit Guidelines'. This term is designed to refer to both ISSAI 3000 and ISSAI 3100, but it is not the official term used by INTOSAI. (See 'General Auditing Guidelines on Performance Audit' on the webpage http://www.issai.org/composite-344.htm)	The comment has been accommodated.
871	Auditor General of South Africa	300	11	300/5, -	The heading above this paragraph refers to "ISSAI" which should be ISSAIs. Please ensure the consistent use of terminology. Refer to ISSAI 100.	The text has been changed in line with the proposal.
1198	Netherlands Court of Audit	300	11	300/5, -	Insert a reference to ISSAI: 3000 and 3100 here (after "guidelines")	
530	Hungary	300	12	300/4	Second last sentence: 'ISSAI 3100 provides guidelines on how to conduct performance audits'. The word 'conduct' refers elsewhere in ISSAI 300 only to the phase of 'on-site audit'. Please supplement the sentence: '...on how to plan, conduct and report on performance audits'	The text has been changed in line with the proposal.
872	Auditor General of South Africa	300	12	300/4	Please delete "the" before "ISSAI 300" and replace "guidelines" with "guidance" in this paragraph.	The text has been changed in line with the proposal.
185	Belgian Court Of Audit	300	13	300/ -	Comment: 'Best practice' is no guarantee for good practice and refers to what was done in the past. In this sense, it is conservative and does not promote innovation. 'Evidence based' innovative performance audit methods and techniques should as well be promoted.	The comment has been accommodated.

359	European Court of Auditors	300	13	300/-	<p>Is this paragraph appropriate or appropriate in this form in an ISSAI?</p> <p>The Performance Audit Guidelines have been developed to reflect best practice and include the flexibility needed to ensure that they apply to various types of performance audits. Due to the nature of performance auditing, these guidelines are designed to allow auditors to be flexible and pragmatic in the performance audit process. Consequently the INTOSAI Performance Audit Guidelines provide guidance on different possible approaches and do not lay out one single process for the audit. Detailed prescriptions do not correspond with the character of performance auditing.</p> <p>The last sentence leaves the auditor completely perplexed and confused.</p>	The comment has been accommodated to the extent possible.
446	Swedish National Audit Office	300	13	300/-	Perhaps some more humility is needed in the first sentence. "The Performance Audit Guidelines have been developed with the aim to reflect best practise.	The text has been changed in line with the proposal.
873	Auditor General of South Africa	300	13	300/-	In the 2nd sentence auditing should be audits. In the 3rd sentence replace "lay" with "set". Please delete the last sentence, it is confusing and not necessary.	The text has been changed in line with the proposal.
1200	Netherlands Court of Audit	300	13	300/-	Also insert a reference to ISSAI 3000 and 3100 here. Maybe this article can be deleted? It does not provide much information.	
531	Hungary	300	14	300/6	Line 4: 'to base their standards the Fundamental Principles of Performance Auditing.' Insert 'on'.	The text has been changed in line with the proposal.
694	Brazilian Court of Accounting (TCU)	300	14	300/6	Comment: lack of preposition "on". Amendment: "(...) If a SAI chose to base their standards on the Fundamental Principles (...)"	The text has been changed in line with the proposal.
874	Auditor General of South Africa	300	14	300/6	Please amend the 2nd and 3rd sentences to read as follows: SAs therefore have the option of developing authoritative standards either based on, or consistent with, the Fundamental Principles of Performance Auditing. If a SAI chose to base their standards the Fundamental Principles of Performance Auditing the standards should in all applicable and relevant parts correspond with the Fundamental Principles.	The text has been changed in line with the proposal.
1086	Government Accountability Office, USA	300	14	300/6	See specific pdf-file provided by GAO	The text has been changed in line with the proposal.
875	Auditor General of South Africa	300	15	300/7	<p>Please amend Audits in the 1st sentence to Auditing</p> <p>Please insert "on Performance Auditing" after "Fundamental Auditing Principles" the 2nd paragraph.</p> <p>The last paragraph states that reference to the standards used may be included in the auditor's report or it may be communicated by the SAI in a more general form covering a defined range of engagements. The auditor should always include reference to the auditing standards in the auditor's report and engagement letter. It is not clear what or how by any other means could be and how the user of the report would know what standards have been applied.</p>	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - PAS members do not universally (nor mostly) refer to standards in the report (and engagement letters are not universal either).
186	Belgian Court Of Audit	300	17	300/25	<p>The guidance on the formulation of audit questions is very limited, this is also the case in ISSAI 3000. This is however one of the most difficult steps in a performance auditing, and very prone to subjective considerations. We think it is very important to specify what good audit questions are and subsequent, in ISSAI 3000, to offer an overview of techniques that could be helpful in elaborating audit questions.</p> <p>Suggestion: add the following sentence</p> <p>The audit questions derive from the audit objective, and they can be divided into more precise sub-questions. They should be thematically related, complementary, not overlapping and collectively exhaustive in addressing the overall audit question. All notions in the question should be clearly defined. Formulating audit questions is an iterative process, in which the questions are repeatedly specified and refined taking into account known relevant information on the subject and feasibility.</p>	The text has been changed in line with the proposal.

222	National Audit Office of Norway	300	17	300/25	This paragraph could be clearer regarding the difference between "audit objective(s)" and "audit questions". First, in the heading it is stated that auditors should have clear objectives in the form of audit questions. Here it seems that objectives and questions are the same. However, further down it is stated that the questions are "derived" from the audit objectives. Perhaps the first sentence could just read "Performance auditors should identify clear objectives for their audits", and delete the last part of the sentence?	The text has been changed in line with the proposal.
360	European Court of Auditors	300	17	300/25	17, 2nd para, 1st sentence: Suggest aligning the description of subject matter with the one given in para 6/10. 17, 2nd para, 3rd sentence: It is not clear what is "more likely to add value". Some words are missing. One solution could be to delete "while" and "are more likely to add value". 17: 2nd para, 2nd last sentence: "The overall audit question is derived from the audit objective, and should be broken down into more precise sub-questions."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - in the different para's mentioned
695	Brazilian Court of Accounting (TCU)	300	17	300/25	Comment: misspelling of "they". Amendment: "(...) , and they can be divided into more precise sub-questions."	The text has been changed in line with the proposal.
876	Auditor General of South Africa	300	17	300/25	The concept of an audit question is not clear and should be explained in more detail. This should indicate what it is and how it can be constructed. It is also suggested that a definition section be included upfront that will explain/define the 3 "E"s, underlying subject matter, subject matter information and criteria. Please amend the 1st sentence to read as follows: "Each audit should have clearly identifiable objectives relevant to the subject matter information." The use of the words in brackets (how is it), (is it as it ought to be), (why is it not as it ought to be), should be reconsidered as they do not seem to relate to what is being said prior to the brackets. In the 4th sentence please replace "concerned by the audit" with "involved". In the 5th sentence "the" should be "they".	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
969	Rigsrevisionen, Denmark	300	17	300/25	We would suggest relating the objectives and auditing questions directly to the principles of economy, efficiency and effectiveness. We therefore suggest including a reference to the three principles in the bold text: (bold) "17. Performance auditors should identify clear objectives for their audits in the form of audit questions related to the principles of economy, efficiency and effectiveness. "	The text has been changed in line with the proposal.
1154	Auditor General of Namibia	300	17	300/25	The third last sentence: The sentence reads: the audit questions derive from the audit objective and "the "can – should be "they" can.	corrected
1202	Netherlands Court of Audit	300	17	300/25	general principles 300:17 - 300:20 are very important to consider in the planning fase. May be it is good to place them there or to refer back to them in the text about planning fase (in ISSAI 300:29.)	
16	State Audit Bureau State of Kuwait	300	18	300/26	Preferable to provide examples on: - A system – oriented approach - A result – oriented approach - A problem – oriented approach	Not accommodated. An improvement of the text could not be found - An example for system oriented approach can be found in 3.100 Appendix (page 11)

32	SAI Germany	300	18	300/26	Proposal: Before "The overall design ..." add: "The SAIs audit approaches can comprise all stages of a project under audit such as planning, implementation and even the time after project conclusion. Reason: This addition is designed to make the point stated clearer.	The group found the wording of the exposure draft preferable - the paragraph does not concern the project under audit, but rather the audit project.
187	Belgian Court Of Audit	300	18	300/26	First bullet (a system-oriented approach): it may be suggested to remove 'especially financial management systems' since this is not necessarily central in performance	The text has been changed in line with the proposal.
361	European Court of Auditors	300	18	300/26	Replace "Performance auditors should" throughout with "Auditors should" to harmonise with 100, 200 and 400	The text has been changed in line with the proposal.
362	European Court of Auditors	300	18	300/26	Suggest deleting "the outcome". (or alternatively, "outcome" should be explained better as "outcome" is not an unambiguous concept.)	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
493	India/ Supreme Audit Institution	300	18	300/26	Bullet 2 "Output" may be added along with "outcome" objectives as sometime outcomes may not be clearly defined.	The text has been changed in line with the proposal.
563	TURKEY	300	18	300/26	18th paragraph of the standard gives information on three approaches in examining the performance of the audited entity. Our suggestion is adding an extra approach as follows: "Top-down and bottom-up perspectives: Top-down perspective concentrates mainly on the requirements, intentions, objectives and expectations on the legislature and central government. While bottom-up perspective focuses on problems of real significance to the people and the community." This approach is mentioned in ISSAI 3000 as one of the approaches besides system-oriented, result-oriented and problem-oriented approaches.	The text has been changed in line with the proposal.
877	Auditor General of South Africa	300	18	300/26	Please do not include the plural of entity in brackets, this has not been felt necessary anywhere else in the document or the other ISSAIs.	The text has been changed in line with the proposal.
1087	Government Accountability Office, USA	300	18	300/26	See specific pdf-file provided by GAO	The text has been changed in line with the proposal.
124	National Audit Office, Malta	300	19	300/27	After the second sentence of the first paragraph, the following may be added: "Criteria can also form a common basis for communication with the audit team and with SAI management concerning the nature of the audit and forming a basis for communication with the auditee's management."	The text has been changed in line with the proposal.
125	National Audit Office, Malta	300	19	300/27	At the end of the first paragraph, it is proposed that the following be added: "Audit criteria are also to be useful, understandable, comparable, complete and acceptable."	The group found the wording of the exposure draft preferable - less is more, see comment from the ECA
126	National Audit Office, Malta	300	19	300/27	Before the second paragraph, it is proposed that the following be added: "Audit criteria within the context of performance audit are reasonable standards of performance and control against which compliance, the adequacy of systems and practices and the economy, efficiency and effectiveness of operations can be evaluated and assessed."	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
147	National Audit Office, Malta	300	19	300/27	In Article 19 of ISSAI 300, a clear definition of audit criteria within the context of performance audit is to be given.	The comment has been accommodated.

188	Belgian Court Of Audit	300	19	300/27	ISSAI 300 refers to laws, regulations, objectives, best practice, generally accepted principles ... as sources of audit criteria. ISSAI 3000 also mentions "new or established scientific knowledge" and "general management literature". As mentioned in the general comment: we think that the quality of the audit criteria we use in our performance audits could benefit from social science research. This could underpin our audit criteria with stronger evidence and it will probably also lead to the elimination of some audit criteria for which the available scientific evidence shows that they don't contribute to effectiveness. Our suggestion is to give scientific knowledge a more prominent place in this list of sources.	The comment has been accommodated.
223	National Audit Office of Norway	300	19	300/27	The heading above item 19 should be "Audit Criteria" and not just "Criteria". According to this paragraph, criteria should be "relevant, credible, reliable, objective, reasonable and attainable". According to ISSAI 400, item 40, criteria in compliance audit should be "relevant, reliable, complete, objective, understandable, comparable, acceptable and available". Would/could it be desirable to harmonize the two ISSAIs on this issue?	The comment has been accommodated to the extent possible - see comment by the ECA
224	National Audit Office of Norway	300	19	300/27	Second paragraph, second sentence: Check language. It is also doubtful that the criteria can reflect "everything"...	The comment has been accommodated.
363	European Court of Auditors	300	19	300/27	<p>19: The relationship between the last sentence of the first (bold) paragraph and the last 2 sentences of the 3rd paragraph seems unclear. In the first instance, we say that the criteria should be relevant, credible, reliable, objective, reasonable and attainable. In the second instance, we say that the criteria need to be reliable and objective in order for the findings and conclusions to be credible.</p> <p>Comments: the 2 instances should refer to the same requirements which the criteria are supposed to satisfy. One could argue that the bold text provides too many requirements and some of them may be overlapping. The Court's PAM talks about audit criteria which should be "devised from recognised sources, and be objective, relevant, reasonable and attainable."</p> <p>Suggestion: reduce the number of requirements which the criteria need to satisfy, e.g. take out "credible" and "reliable".</p> <p>"The added value and impact of the findings and the conclusions and the conclusions of the performance audit depend largely on the criteria. Thus, it is very important that the criteria are objective, relevant, reasonable and attainable."</p>	The text has been changed in line with the proposal.
447	Swedish National Audit Office	300	19	300/27	"Determine" is a better word than "identify or define"	The text has been changed in line with the proposal.
696	Brazilian Court of Accounting (TCU)	300	19	300/27	Comment: literature on audit hardly includes credible as a quality for criteria. For example: (ISSAI 3100, 13 and ISSAI 3000, 3.3.2) The audit criteria, to be used which can be of a qualitative or quantitative nature, is relevant, reasonable, attainable, reliable, objective, useful, complete, and focuses the audit and provide a basis for developing audit findings. ISSAI 100 states that "Key characteristics of suitable criteria include relevance, completeness, reliability, neutrality, understandability and objectivity." Besides, credibility may be understood as an outcome of different criteria qualities and do not add to the already existing qualities stated in other ISSAIs. Amendment: take credible out of the item.	The text has been changed in line with the proposal.

736	Office of the Auditor General of Canada	300	19	300/27	The determination and agreement of appropriate criteria can pose challenges unique to the performance audit environment. INTOSAI may wish to consider providing principles and guidance related to discussions of the appropriateness of criteria with the responsible party and how to manage disagreements regarding the criteria in paragraph 19, before the last paragraph.	The comment has been accommodated to the extent possible.
737	Office of the Auditor General of Canada	300	19	300/27	We propose that ISSAI 300 clearly state that the criteria to be used in the performance audit be defined before the commencement of the examination phase and acknowledged by the responsible party in advance. We recommend that this clarification be incorporated into the third paragraph in the "Criteria" section (Paragraph 19) of the standard.	The comment has been accommodated to the extent possible - Other SAIs have expressed other views on the role of criteria in a PA
740	Office of the Auditor General of Canada	300	19	300/27	The description of criteria included in paragraph 19 of proposed ISSAI 300 contains contradictory information. Paragraph 19 states "The criteria ... depict what should be according to the laws, regulations or objectives; what is expected according to best practice or generally accepted principles, or what could be, given better conditions. ... (Criteria) should be reasonable and attainable." The ideas that criteria depict a situation under better conditions, and that they be reasonable and attainable could be contradictory.	Not accommodated. An improvement of the text could not be found.
741	Office of the Auditor General of Canada	300	19	300/27	The term "performance audit frameworks" is used in paragraph 19. A definition of this term in the proposed standard should be provided so that it is understood by performance auditors.	The term 'performance audit framework' is not used in the EV
747	Kingdom of Bahrain	300	19	300/27	page 8, paragraph 19: It is suggested to a section related sampling and sampling selection criteria which should be representative of the population, which will help make the evidence that is reached through the sample, strong, clear and reliable, especially that the Lima Declaration has stressed on the importance of the audit evidence.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - treated in the section on evidence, as sampling is a matter of evidence more than criteria
878	Auditor General of South Africa	300	19	300/27	<p>The 1st paragraph 2nd sentence should not be bold as it is part of the explanatory information and not consistent with the drafting style of the other ISSAIs. This principle applies throughout this section of the document. There is also duplication of what is said in these sentences and in the information included below the bold paragraph this also applies throughout this section of the document. It is unnecessary and somewhat confusing as the wording is not always absolutely identical.</p> <p>In the 1st paragraph, 2nd sentence please replace "developing" with "identifying". Further please delete the rest of the paragraph from "and to conclude on the audit objectives".</p> <p>In the 2nd paragraph the second sentence delete the word "which".</p> <p>In the 3rd paragraph the last sentence should read "Thus the reliability and objectivity of the criteria are important. The word "very" should never be used in a standard.</p> <p>The last sentence states that it is not always possible to pre-define the criteria, this scenario should not be accepted as ISAE 3000 does not allow the auditor to accept an engagement where the criteria to be used are not suitable.</p> <p>After the 4th paragraph the system and result oriented audits should also be further explained.</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.

970	Rigsrevisionen, Denmark	300	19	300/27	<p>Suggest reformulating the bold principle text slightly in order to highlight the attention given to economy, efficiency and effectiveness in performance auditing: (bold)</p> <p>"19. Performance auditors should identify or define suitable audit criteria fitting the audit questions related to the principles of economy, efficiency and effectiveness."</p> <p>The rest of the bold text should be made into normal text. This would strengthen the central message of the principle.</p>	The text has been changed in line with the proposal.
1013	Government Accountability Office, USA	300	19	300/27	<p>The notion of "established criteria" as it applies to performance audit is introduced in the draft ISSAI 100, paragraph 35. We believe ISSAI 300 would benefit from an explanation of how this discussion of established criteria relates to the description of criteria in paragraph 19. This paragraph indicates that auditors should identify or define suitable criteria; a tie-in to the "established criteria" language of ISSAI 100 would help in meeting this requirement. For example, an indication of how specific laws or regulations can serve as standard criteria would establish a firm link between the guidance in ISSAI 100 and that in ISSAI 300.</p>	The comment has been accommodated.
1204	Netherlands Court of Audit	300	19	300/27	<p>" In a problem-oriented performance audit, the starting point is a known or suspected deviation from what should or could be. The main objective is therefore not just to verify the problem (the deviation from the criterion and its consequences) but to find the causes. This approach makes it important to decide how to examine and verify causes during the design phase. The conclusions and the recommendations are primarily based on the analysis and the confirmed causes, even though they are always rooted in the criteria of what should or could be. " This text is not really about criteria. It is more appropriate under the last bullet of 300:18? or in (an update of) ISSAI 3000.</p>	Not accommodated. An improvement of the text could not be found - the sentence reflects that criteria may have different relevance depending on the approach - the focus of PA is not always 'normative'
17	State Audit Bureau State of Kuwait	300	20	300/28	<p>Audit risk Should include the way to reduce review risks.</p>	Not accommodated. An improvement of the text could not be found - Will be dealt with in the review of 3.000 in 2014
127	National Audit Office, Malta	300	20	300/28	<p>The first sentence of this Article should read as follows: "Performance auditors should actively manage audit risk by instituting a risk management framework within which risks are identified, managed and regularly reviewed."</p>	The group found the wording of the exposure draft preferable - instituting a risk management system refers more to the SAI than the auditors. (Cf ISSAI 40)
225	National Audit Office of Norway	300	20	300/28	<p>First paragraph, second sentence: Awkward language: "But" cannot be used in relation to "more than". We suggest this: Performance auditors should actively manage audit risk. The audit risk concerns more than incorrect or incomplete conclusions. There is also a risk for providing...</p>	The text has been changed in line with the proposal.
364	European Court of Auditors	300	20	300/28	<p>Heading: Audit risk There seem to be an issue of topic selection and when this/these are selected introduced in this part. The issue of getting it wrong i.e. wrong conclusion or sub-conclusion does not seem to be of great importance or maybe it is listed among 'other specific audit risk'. If this is the case, it should be elevated up to at least the level of adding value.</p>	The comment has been accommodated.
365	European Court of Auditors	300	20	300/28	<p>Delete the sentence: " A risk averse policy by the..."</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
366	European Court of Auditors	300	20	300/28	<p>Second last sentence: insert after internal control systems "of the auditee".</p>	The text has been changed in line with the proposal.

448	Swedish National Audit Office	300	20	300/28	It's not clear what "actively manage audit risk" means. The important thing is to stress that the auditor, in audit planning documents, should present possible or known risks in the coming audit work and how these risks will be handled. An option is to clarify this in chapter 3	The comment has been accommodated.
532	Hungary	300	20	300/28	End of last passage: 'the use of resources'. It is not clear what is meant here. The resources to be audited, or the SAI's (human) resources available for the audit?	The comment has been accommodated.
651	Afrosai-E	300	20	300/28	It should be clarified that management of audit risks is not special policy or special activities to be carried out in the audit, but embedded in the whole performance audit methodology and process, as presented in ISSAI 300:27-32. If something is missing there it should be added.	The comment has been accommodated.
879	Auditor General of South Africa	300	20	300/28	In the 1st paragraph from the 2nd sentence please unbold the paragraph. Also delete "Some of the" and "substantial" in the 3rd sentence. In the 3rd paragraph please delete "or useful recommendations" as recommendations should be provided to the auditee to rectify the situation and not to the users. In the 4th paragraph 3rd sentence please replace "must" with "should" and "check" with "evaluate".	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - recommendations/users should remain, boldness is a specific issue
1088	Government Accountability Office, USA	300	20	300/28	See specific pdf-file provided by GAO	Not accommodated. An improvement of the text could not be found - PAS views the risk of not adding value as significant
33	SAI Germany	300	21	300/29	Current draft: "Performance Auditors should establish ...for each audit." Proposal [add]: "Performance Auditors should establish ...for each audit. Care must be taken to ensure that the communication with the stakeholders does not compromise the independence and impartiality of the SAI." Reason: Key stakeholders may have diverse and contradictory interests and expectations regarding the SAI. Although the SAI can take these interests and expectations into account, it must not allow them to influence the SAI's independence. If it does not want to lose its credibility, an independent SAI may not necessarily meet the expectations of an interest group and will sometimes contradict them.	The text has been changed in line with the proposal.
128	National Audit Office, Malta	300	21	300/29	At the end of this Article, the following paragraph may be added: "At the end of the audit process, stakeholder feedback can also be obtained on the quality of audit reports published. The auditee's perception on the quality of audit performed may also be solicited."	The text has been changed in line with the proposal.
449	Swedish National Audit Office	300	21	300/29	Paragraph 3: It is of course important that auditors learn about the subject matter and gain insights into the perspectives of stakeholders. But it is doubtful if this has to do with communication.	The comment has been accommodated to the extent possible - We have tried to make the context more clear in the text
450	Swedish National Audit Office	300	21	300/29	In general: The concept of communication seems too broad here. It should be clarified that communications includes moments like informing the auditees and stakeholders about the audit, and to give the auditees the opportunity to comment on the draft report. But as it is written it appears also to include some data collection activities. Data collection is dealt with in under the heading "Principles related to the audit process" and should not be considered as part of the communication activities.	The comment has been accommodated to the extent possible - Actually, lots of "data collection techniques" include communication. This might be specific to performance audit but, e.g., structured interviews or focus groups can be "data collection" but also "communication with the audited entities"
494	India/ Supreme Audit Institution	300	21	300/29	Audited entities to be used in place of Auditee. The same may be done throughout the standard.	The text has been changed in line with the proposal.

880	Auditor General of South Africa	300	21	300/29	<p>The second sentence in the 1st paragraph should not be bold., also do not use dashes use commas or colons.</p> <p>In the 4th paragraph 1st sentence please replace "need to learn about" with "should understand" and include "underlying" before "subject matter".</p> <p>In the 5th paragraph 2nd sentence please add "in a written engagement letter" after "scope".</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1089	Government Accountability Office, USA	300	21	300/29	See specific pdf-file provided by GAO	The comment has been accommodated to the extent possible - PAS felt that the message is specific in several ways: first, addressees and content of communication - which may be more standardized in financial audits - need to be developed for each audit individually. Second, it includes getting a feeling for the viewpoint of intended users and responsible parties. We have tried to make this clearer in the text
18	State Audit Bureau State of Kuwait	300	22	300/30	<p>Skills</p> <p>It should clarify the relation between the audit team members that includes various specialties, as it was mentioned in the paragraph (Research design, social science..), and the assistance of an expert in providing consultation as a prove.</p>	The comment has been accommodated.
34	SAI Germany	300	22	300/30	<p>Current draft: ["For the individual engagement subject matter knowledge is important."]</p> <p>Proposal: [replace by]: For the individual engagement the performance auditors need to be able to fully understand the government measures which are the subject matter of the audit as well as the relevant background causes and the possible impacts."</p> <p>Reason: The modification proposed specifies in more detail the requirements governing the audit staff's work.</p>	The text has been changed in line with the proposal.
129	National Audit Office, Malta	300	22	300/30	The last sentence of the second paragraph of this article "For the individual engagement subject matter knowledge is important" is to be included in a new paragraph and the following added: " Performance auditors are to be familiar with Government organisations, programmes and functions. This ensures that the right areas are selected for audit and that auditors can effectively undertake reviews of Government programmes and activities."	The text has been changed in line with the proposal.
367	European Court of Auditors	300	22	300/30	22, 2nd paragraph: suggest deleting this paragraph as it is not needed (repetitive).	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - We tried to remove repetition
453	Swedish National Audit Office	300	22	300/30	Suggestion: Replace "familiarity with" with "good knowledge of".	The text has been changed in line with the proposal.
533	Hungary	300	22	300/30	Lines 3-4 on page 10: 'Personal skills (like ... integrity)'. Integrity is not a skill, rather an attitude. Please place it outside the brackets or omit it.	The comment has been accommodated.
665	Afrosai-E	300	22	300/30	In line with 100:40, it must be explicitly stated that external experts can be used as a complement, to ensure that the team as a whole has the competence needed.	The text has been changed in line with the proposal.

881	Auditor General of South Africa	300	22	300/30	<p>In the 1st paragraph only the 1st sentence should be in bold. Please delete the 2nd sentence as it is presumptuous to prescribe qualifications (all audit types need qualified auditors). Rather list as skills that may be required.</p> <p>Please amend the 3rd paragraph 1st sentence to read as follows: Personal skills such as communication and writing skills, analytical capacity, integrity, creativity and receptiveness are important. However most of these are not skill but rather a personal attributes.</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1090	Government Accountability Office, USA	300	22	300/30	See specific pdf-file provided by GAO	The comment has been accommodated to the extent possible - We tried to make the specific content more explicit.
452	Swedish National Audit Office	300	22	300/30	Suggest to delete the reference to university degree, standards sets out the required skills, not the demand for degrees.	
189	Belgian Court Of Audit	300	23	300/31	Suggestion: explicitly refer to judgment error and cognitive bias (and elaborate on these topics in ISSAI 3000) ... It is vital that performance auditors adopt a critical approach and maintain an objective distance to the information put forward. At the same time, they must be curious and receptive to views and arguments. In order to avoid judgment errors or cognitive bias the auditors are expected to consider issues from different perspectives and maintain an open and objective attitude to various views and arguments. If they are not receptive, they may miss important arguments or key evidence.	The text has been changed in line with the proposal - Relevant for the review of ISSAI 3000
534	Hungary	300	23	300/31	Last sentence : 'auditor works with appropriate supervision in interpreting the data and arguments put forward'. This formulation that auditors are supervised in how they interpret the data and arguments, is not proper. Auditors are independent and bear responsibility for the findings they make. Their work is checked, and they can be convinced about the possible incorrectness of their work, but their interpretation of data and arguments is not supervised. Please amend (shorten) the sentence as follows: 'auditor works with appropriate supervision'.	The text has been changed in line with the proposal.
628	Australian National Audit Office	300	23	300/31	Readers may find the idea that there should be a "balance" between professional scepticism and innovation confusing. While auditors should innovate in their audit approach, this ought not to be at the expense of professional scepticism. These should be two separate points, with the inclusion of an adequate explanation of the term "innovation".	The comment has been accommodated.
652	Afrosai-E	300	23	300/31	It should be clarified that professional behaviour is not a special policy or activity to be carried out, but embedded in the whole performance audit methodology and process, as presented in ISSAI 300:27-32. If something is missing there it should be added.	The comment has been accommodated.
697	Brazilian Court of Accounting (TCU)	300	23	300/31	Comment: misspelling of "Auditors". Amendment: write auditors with a small "a"	The text has been changed in line with the proposal.
698	Brazilian Court of Accounting (TCU)	300	23	300/31	Comment: different spelling of "scepticism" in 23 and first paragraph of 23. Amendment: decide whether to use the British or American form.	The text has been changed in line with the proposal.
882	Auditor General of South Africa	300	23	300/31	<p>Please reconsider this whole section. Professional skepticism and judgement is not accurately described here with words like curiosity, receptiveness, respect, flexibility and willingness to innovate. ISSAIs 100 and 1200 should be used to formulate this section. The last sentence of paragraph 3 should be deleted as it is inferred in the 1st sentence.</p> <p>The 1st sentence of the last paragraph could be reworded as " All information obtained should be viewed with scepticism. Auditors should be resourceful....."</p>	The group found the wording of the exposure draft preferable - the words are used by PAS to describe what professional behavior means for P.A.
1091	Government Accountability Office, USA	300	23	300/31	See specific pdf-file provided by GAO	The text has been changed in line with the proposal.

1155	Auditor General of Nambia	300	23	300/31	Paragraph 2, the last sentence. It reads: as a professional attitude auditor – I do not think that attitude should come in there, thus it is not clear.	
454	Swedish National Audit Office	300	23	300/31	Suggest to replace with the existing definitions of professional judgement and scepticism. Furthermore, curiosity is not a part of professional skepticism.	
130	National Audit Office, Malta	300	24	300/30,32,16	The last sentence of this article should be reworded as follows: "Good quality is vital in performance auditing; but no quality management systems on the engagement level can guarantee high quality performance audit reports. It is, simply put, equally important to have competent and motivated staff, adequate leadership and the enforcement of ethical requirements as it is to have rigorous control mechanisms in place."	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
368	European Court of Auditors	300	24	300/30,32,16	24, 1st paragraph: In the first sentence, it would be better to say "SAIs" instead of "Performance auditors" as this section (safeguarding quality) seems to be based on ISSAI 40.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Since level three is not supposed to address the SAI level (cf ISSAI 40), we tried to rephrase as to indicate what the auditors should do.
369	European Court of Auditors	300	24	300/30,32,16	24, 1st paragraph: It is difficult to understand what the last sentence in the bold text implies. Is it needed at all? Suggest deleting or reword.	The text has been changed in line with the proposal.
370	European Court of Auditors	300	24	300/30,32,16	24, 2nd bullet: it is difficult to assess what the last sentence implies. Suggest deleting the sentence, or reword.	The text has been changed in line with the proposal.
455	Swedish National Audit Office	300	24	300/30,32,16	Paragraph 3: It's of course a good thing that the auditors learn the history, conditions and practises of the audited entity, and to understand the condiitons under which the activity is being executed. But that would be data collection, rather than safeguarding quality.	The comment has been accommodated.
456	Swedish National Audit Office	300	24	300/30,32,16	In general: The text here seems more designed for the SAI than for the auditor. Perhaps it should be written more straightforward toward what the auditor can affect. Principles concerning the total quality management system may be better treated in ISSAI 40.	The comment has been accommodated.
535	Hungary	300	24	300/30,32,16	Line 6 on page 11: 'the sources the evidences'. Please correct: 'the sources of evidences'	The text has been changed in line with the proposal.
536	Hungary	300	24	300/30,32,16	Last sentence: 'It is, simply put, equally important to have competent and motivated staff as it is to have rigorous control mechanisms in place.' This differs from a very similar sentence of ISSAI 3000 (see there bottom of page 35): 'It is, simply put, more important to have competent and motivated staff than advanced systems for quality assurance.' The two statements contradict one another.	The comment has been accommodated.
699	Brazilian Court of Accounting (TCU)	300	24	300/30,32,16	Comment: misspelling of "Auditors". Amendment: write auditors whith a small "a"	The text has been changed in line with the proposal.
742	Office of the Auditor General of Canada	300	24	300/30,32,16	Paragraph 24 states "Quality management systems need to be sufficient to ensure that the audit has been conducted in accordance with standards...". As neither ISSAI 300 nor the INTOSAI Performance Audit Guidelines are presented as standards, it may be unclear what standards this principle refers to in practice, particularly where national standards are not developed.	The comment has been accommodated - issue can be avoided by rewording

883	Auditor General of South Africa	300	24	300/30,32,16	<p>Please change the heading of this section to "Quality assurance". Only the 1st sentence of the 1st paragraph should be bold. The 3rd sentence should be moved to the skills section.</p> <p>Please delete the introductory sentence in the 2nd paragraph and make the bullet points normal paragraphs.</p> <p>In the 1st bullet it is not clear how this statement can be true if the report is evidence based , well documented and accurate. Please just state that the report should be balanced and unbiased, include relevant viewpoints and addresses the audit questions satisfactorily.</p> <p>Please amend the 2nd bullet to read as follows: Since performance auditing is a process during which the audit team obtains a large amount of information and exercises a high degree of professional judgement and discretion on the audit issues, quality control should extend beyond normal control measures such as checking the calculations and the sources the evidence. Assigning responsibility and providing support for the audit teams should be part of the quality management system. And delete the rest of the paragraph. Mutual trust and working conditions are not related to audit quality.</p> <p>Please delete the last paragraph as it is not accurate and superfluous.</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1092	Government Accountability Office, USA	300	24	300/30,32,16	See specific pdf-file provided by GAO	The comment has been accommodated to the extent possible - We tried to make the specific content more explicit.
1156	Auditor General of Namibia	300	24	300/30,32,16	Paragraph two under the bullets, the first sentence in brackets: As checking the calculations and the sources the evidences – it should be sources of the evidences.	correction
2	State Audit Office of the Republic of Latvia	300	25	300/33	The essence and topicality of this item is clear, however additional informational on how exactly the materiality within performance audits could be defined would be valuable.	The comment has been accommodated.
131	National Audit Office, Malta	300	25	300/33	Following the first paragraph, the following paragraph may be added: "Materiality or significance is the relative importance of a matter within the context in which it is being considered. The significance of an audit topic should have regard to the magnitude of its organisational impacts. It will depend on whether the activity is comparatively minor and whether shortcomings in the area concerned could flow on to other activities within the audited entity. Significance will rate highly where the topic is considered to be of particular importance to the audited entity and where improvements would have a significant impact on the operations of the audited entity. A low ranking in relation to "significance" would be expected where the activity is of a routine nature and the impact of poor performance would be restricted to a small area or be likely to have minimal impact."	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
190	Belgian Court Of Audit	300	25	300/33	Suggestion: refer to ISSAI 100 for the definition of materiality / significance Performance auditors should follow the principle of materiality or significance in all stages of the audit process in order to add the most value possible. Materiality or significance is defined in financial, social and political terms in ISSAI 100.43. These perspectives require comprehensive judgment of the auditors and may vary from one audit to another.	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
371	European Court of Auditors	300	25	300/33	25 (28,29) :In the section we refer to "materiality and significance" and "materiality or significance" but the difference between, if any, is not explained. Later on in the text, reference is made to "significance" only. If there is no difference between the two, it would improve clarity if one, e.g. materiality, was chosen and used consistently throughout the text.	The comment has been accommodated.
372	European Court of Auditors	300	25	300/33	Heading: Materiality and significance are normally two distinct terms and phenomena. It would be best if they were treated as such.	The comment has been accommodated.

457	Swedish National Audit Office	300	25	300/33	The principles of materiality and significance are described too briefly and not so interestingly. Which are the principles and what is the difference between these two concepts? In chapter 3 (selection of audits), it seems that materiality and significance are treated as synonyms.	The comment has been accommodated.
537	Hungary	300	25	300/33	General remark: It is difficult to delineate materiality and significance from one another. Significance is rather a special kind of materiality than a separate concept. Therefore, Section 43 of ISSAI 100 Exposure Draft should be more specific about these two technical terms.	The comment has been accommodated to the extent possible.
538	Hungary	300	25	300/33	Second passage: It may be useful to address the different kinds of materiality (i.e. materiality by nature/value/context), and make some statements about them for performance auditing. Current version (the one 'in force') of ISSAI 100 (Sections 9-11) addresses the three types.	The comment has been accommodated.
132	National Audit Office, Malta	300	26	300/34	Following the last paragraph, the following paragraph may be added: "Moreover, maintaining adequate documentation is of utmost importance since it facilitates the planning, supervision and review processes, and helps to ensure that delegated work has been performed satisfactorily and that the audit objectives have been achieved. It thus increases the efficiency and effectiveness of the audit. Furthermore, adequate documentation provides a record/evidence of weaknesses, errors and irregularities detected by the audit, demonstrates evidence of the auditor's compliance with Auditing Standards and SAI internal procedures, and provides evidence of work done for future reference. It also helps the auditor's professional development; and provides a defence against claims, law suits and other legal processes."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - I have included a shortened version of the text proposed focused on the particulars of Performance Audit
539	Hungary	300	26	300/34	See second passage, first sentence: The formulation is too vague. SAI's set requirements on audit documentation. It is not only a matter of the auditor's judgement. Please refer to (but not cite) ISSAI 100's corresponding section on documentation. (Which is Section 45.)	The comment has been accommodated - I have included the rules of the SAI on documentation
656	Afrosai-E	300	26	300/34	It is not possible to understand the meaning of "Documentation requirements are somewhat specific in performance audit...". Probably the last paragraph is supposed to clarify the requirements, but it mainly addresses the report - not the documentation. If the requirements are specific, they should be specified here.	The comment has been accommodated to the extent possible - I have tried to make the reasoning clearer
885	Auditor General of South Africa	300	26	300/34	Only the 1st sentence in the 1st paragraph should be bold. Please amend the paragraph to read as follows: "Performance auditors should document the audit process in accordance with the circumstances of the particular audit. The documentation should be sufficiently complete..." In the 2nd paragraph it is stated that audit documentation is a matter of professional judgement. This is not accurate as there should be specific documentation requirements that the auditor should follow. ISA 230 should be used to describe the documentation requirements. Please delete the 1st (incorrect) and 3rd (duplication) sentence of this paragraph. Please delete the 3rd paragraph (1st sentence is incorrect and the 2nd (talks to reporting and not documentation). Please delete the 1st sentence of the 4th paragraph and amend the 2nd sentence to read as follows: "The audit evidence recorded should not only establish..."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Professional judgment seems to be the opinion of PAS
19	State Audit Bureau State of Kuwait	300	27	300/35	Preferable to prepare an illustrations chart to the review operation	The comment has been accommodated.
373	European Court of Auditors	300	27	300/35	27, 1st bullet: This bullet is supposed to explain the essential steps in planning a performance audit. However, it end with "etc.". Suggest the following text: "Planning, i.e. pre-study, selection of topics and designing the audit".	The text has been changed in line with the proposal.
374	European Court of Auditors	300	27	300/35	27, 3rd bullet: "Reporting, i.e. presenting the outcome of the audit, answers to the audit questions, the findings, conclusions and recommendations to the users. (nb. "users" should be defined in para 6).	The comment has been accommodated.

375	European Court of Auditors	300	27	300/35	27, 4th bullet: The use of “conditions” should be considered as para 32 talks about “weaknesses and problems”, para 33 about “problem” and “conditions”. Suggestion: use one or the other consistently. E.g. “the underlying problem and/or weaknesses.”	The comment has been accommodated.
886	Auditor General of South Africa	300	27	300/35	Please delete the comma after i.e. in each bullet point. In the 1st bullet please delete "etc." and provide all the information for planning. In the 3rd bullet please replace "legislator" with "legislature" and "the" with "other".	The text has been changed in line with the proposal.
191	Belgian Court Of Audit	300	28	300/36	Since risk analyses is becoming the gold standard for selection of topics for performance auditing, it is necessary to warn for some limitations of this technique (in the context of performance auditing, these considerations do not necessarily apply to risk analysis for financial auditing) : <ul style="list-style-type: none"> • Risk analysis is no value-free tool. The design of a risk analysis system implies several value-laden choices, e.g.: the choice of the entity for analysis - the “audit unit” - is not neutral: a detailed risk analysis at process level (e.g. functional processes such as procurement) will lead to different types of audits than a broad risk analyses that focuses on the entire government system and policy issues. • The usefulness of risk analysis depends on the accuracy of assumptions upon which it is based and which are challengeable, e.g.: - The assumption that risks in different policy areas can be compared. This is strongly questionable. It is difficult to argue that risks in, say, the public health area are more or less important than those related to environmental issues, education or defense. There is no indisputable common denominator with which to compare these areas. - The assumption that risks are unequally spread over audit units. Without this, risk analysis is pointless. A closer look at some of the risk indicators used in many risk analysis systems, such as ‘complexity’, and ‘number of actors involved’ makes it clear that a lot of risks are omnipresent and consequently have no selective value, with almost the entire public sector at risk. - The assumption that risks are knowable, in other words, that it is possible to collect complete and reliable information about the probability and impact of all sorts of internal and external risks that can hamper good management and goal achievement. Yet auditors very often lack subject knowledge, which could result in relying on available risk analyses of departments and agencies. This could increase the probability that auditees who share an honest and well elaborated risk analysis would be selected for an audit (‘false positive’ decision error). In addition, even if auditors do possess the necessary subject knowledge, there will be incalculable risks which are inherently unknowable. • Risk analysis can be distorted by cognitive biases, such as: availability bias; confirmation bias; anchoring; ... • The results of risk analysis depend upon the frame that is used to conduct this analysis. If you look at drug addiction policy you will probably see other risks depending on the way you frame the problem of drug addiction (a social-medical problem, a crime problem, an economic problem, ...). If you look at government policy from a strong 	The comment has been accommodated to the extent possible - Relevant for review of 3.000 in 2014
495	India/ Supreme Audit Institution	300	28	300/36	Second line May consider “Materiality and Significance” in place of “Materiality or Significance”. Last line “Comparison with past years may reveal potential areas for saving” may be considered for deletion as its significance is not clear.	The text has been changed in line with the proposal.
540	Hungary	300	28	300/36	Second passage, Line 8: ‘...while taking into account audit capacities’. It is not unambiguous. It can mean audit resources (SAI’s human resources for auditing), but also the SAI’s professional capacity (ability to perform). It could be reasonable to refer to both.	The comment has been accommodated.
658	Afrosai-E	300	28	300/36	The meaning and relevance of the last sentence is not possible to understand.	The comment has been accommodated.
701	Brazilian Court of Accounting (TCU)	300	28	300/36	Comment: misspelling of savings in the last sentence of the first paragraph in item 28. Amendment: change saving for savings.	The text has been changed in line with the proposal.

887	Auditor General of South Africa	300	28	300/36	<p>Only the 1st sentence of the 1st paragraph should be bold. Please amend the 2nd sentence to read as follows: "The auditors need to conduct research to identify risks and problems and to be able to understand the topics and why audit entities operate or perform as they do." The matter of selecting topics has not been included as part of planning in paragraph 27.</p> <p>The terms problem assessment and significant are not defined or explained and are not easy to understand even from ISSAI 100.</p> <p>Please delete the 3rd sentence of the 2nd paragraph as it is a duplication. Please amend the 5th sentence to read as follows : Determining which audits will be pursued each year is usually undertaken as part of the strategic planning process of the SAI. Please delete the last sentence as it is not relevant as part of fundamental principles.</p>	The text has been changed in line with the proposal.
1094	Government Accountability Office, USA	300	28	300/36	See specific pdf-file provided by GAO	The comment has been accommodated.
62	National audit office of Lithuania	300	29	300/37	Regarding "The audit planning documents should contain: ... the estimated cost of the audit..". Not all SAIs have these estimations. Also why such requirement is only for performance audit, what about financial and compliance audits? Suggestion would be not to put such requirement.	The proposal was not followed. The group find that the wording accommodates all considerations as good as possible
133	National Audit Office, Malta	300	29	300/37	The first sentence of the last paragraph could be split into two separate sentences as follows: "While planning the audit, auditors assess risks of fraud occurring if it is significant within the context of the audit objectives, obtain an understanding of the relevant internal control systems and examine whether there are signs of irregularities that hamper performance. The auditor is also to determine if the entities concerned have taken appropriate actions to address recommendations from previous audits or examinations of relevance for the objectives."	The comment has been accommodated.
148	National Audit Office, Malta	300	29	300/37	In addition, ISSAI 300 could include the consideration of fraud in the planning and conduct of a performance audit in a separate Section and not included as part of Article 29 in ISSAI 300.	Not accommodated. An improvement of the text could not be found.
192	Belgian Court Of Audit	300	29	300/37	<p>Suggestion: add some comment on the development of audit methodology</p> <p>The audit methodology is developed in subsequent stages. The first stage, the overall design or research strategy, includes choices of how to answer research questions. The approaches mentioned here will determine what kind of statements the SAI will be able to make (descriptive, evaluative, explanatory). Other questions to be answered in this stage are the research unit or the level of observation (e.g. file, procedures, organisations, individuals from a target group, etc) and the number of observations (population or sample). During the second stage methods are chosen to observe the audit evidence (description, observation, question, test) and finally specific techniques are chosen (eg interview, questionnaire, focus group).</p>	The comment has been accommodated.
226	National Audit Office of Norway	300	29	300/37	Check the language in this item. Especially the second last paragraph is difficult to understand.	The comment has been accommodated to the extent possible - We tried to make the text more clear.
458	Swedish National Audit Office	300	29	300/37	The auditor cannot ensure "timely implementation", consider another way to describe this. "Acquiring knowledge" is already mentioned earlier. Built up knowledge is important, but perhaps not "the overall aim in the planning phase". The overall aim is to decide the best way to carry out the audit and to secure the right resources for the work.	The comment has been accommodated.
496	India/ Supreme Audit Institution	300	29	300/37	The first sentence may be replaced by "The performance auditor should plan the audit in a manner which ensures that it is of high quality and is carried out in an economic, efficient and effective way and in a timely manner"	The text has been changed in line with the proposal.

541	Hungary	300	29	300/37	Last passage, Line 6: 'stakeholders, clients, scientists or experts in the field'. It is enough to write stakeholders. The others are included in the concept of stakeholders.	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
564	TURKEY	300	29	300/37	ISSAI 300 explicitly indicates that planning in performance audit should allow flexibility. This understanding is in compliance with ISSAI 3000 and 3100. The essence of performance audit requires such a flexibility. However, we suggest that the following paragraph can be added to the 29th paragraph of ISSAI 300, in order to lessen the negative effect of flexible planning in geographically dispersed audits: "A flexible audit plan is desirable in performance audit; yet in some exceptional cases audit plan may be required to be prepared in a more detailed and structured way. For instance, if the audit requires data to be gathered from a large number of different regions, areas, etc. and if the audit procedures are being conducted by a large number of auditors, there may be a need for a more detailed audit plan in which audit questions and procedures are explicitly determined."	The text has been changed in line with the proposal.
565	TURKEY	300	29	300/37	We suggest addition of the following paragraph to the end of the planning section: "To state in general terms; 'what to be audited' is the selection of the topic, while 'how to audit' is the design of the audit."	The text has been changed in line with the proposal.
659	Afrosai-E	300	29	300/37	We think the text on senior management involvement in the planning phase of performance auditing should be brought a step forward in line with the requirements in ISSAI 40, element 5 and ISSAI 100:40. As performance auditing is relatively expensive and time-consuming it is important that the audit design appropriately is adjusted to the resources available, or the other way around. Usually it is top management that is responsible for approving the audit design as well as to allocate sufficient resources for the audit and appoint/confirm an audit team with the necessary skills, taking the use of external experts into account, to ensure that the assignment can be successfully completed by representing a high quality performance audit report. The balance between the topic and design - the financial resources - and the competence of the team is crucial and not sufficiently reflected in the Section.	The comment has been accommodated.
702	Brazilian Court of Accounting (TCU)	300	29	300/37	Comment: There is a confusion in different parts of ISSAI 300 and 3000 about the pre-study. Item 27 includes pre-study in the planning step, hence as part of the audit process (the title under which item 27 is). However, in item 29, it is stated that substantive and methodological knowledge is built up "prior to the audit" in a pre-study. Amendment: "(...) knowledge is built prior to the conducting of the audit"	The text has been changed in line with the proposal.
703	Brazilian Court of Accounting (TCU)	300	29	300/37	Comment: the verb was forgotten in the third line of paragraph 4 of item 29. Amendment: "(...) examine whether there are signs of irregularities that hampers performance and (...)"	The text has been changed in line with the proposal.
710	Brazilian Court of Accounting (TCU)	300	29	300/37	Comment: In the planning phase (last sentence of the last paragraph) we do not "test" various designs. Amendment: "...in the planning phase is to build up knowledge and to consider various possible designs in order to decide on how to best conduct the audit.	The text has been changed in line with the proposal.

888	Auditor General of South Africa	300	29	300/37	<p>Only the 1st sentence of the 1st paragraph should be bold. Please amend the rest of the paragraph to read as follows: "...Performance auditing generally requires that audit specific, substantive and methodological knowledge is acquired prior to the audit ("pre study"). Planning should allow for flexibility, so that the auditors can benefit from insights made during the course of the audit. Senior and operational management and the audit team should be aware..."</p> <p>Please change the order of the bullets in the 2nd paragraph - 2nd, 3rd and 4th should be 1st, 2nd and 3rd respectively. Please amend the 1st bullet to read " background knowledge and information obtained to understand the entity being audited..."Please delete the brackets in the 2nd bullet. Please amend the 3rd bullet to read as follows: "i.e. competencies required and possible external expertise to be obtained for the audit."</p> <p>Please replace "need" in the 1st sentence with "has" and amend the 3rd sentence in the 3rd paragraph to read as follows: "The planning phase should always involve research efforts, with the aim of building knowledge, testing various audit designs and ensuring that data required is available.</p> <p>Please amend the 1st sentence of the 4th paragraph to read as follows: "Audit methods should allow the gathering of..."</p> <p>The 5th paragraph requires a separate heading as in ISSAI 100 (Fraud). In the 1st sentence it is stated that auditors assess risks of fraud occurring if it is significant. The sentence should be amended as the risk of fraud is always significant. In the 2nd sentence please replace the words "build up proper knowledge" with "obtain an understanding".</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1095	Government Accountability Office, USA	300	29	300/37	See specific pdf-file provided by GAO	The comment has been accommodated to the extent possible.
1157	Auditor General of Namibia	300	29	300/37	<p>DESIGNING ENGAGEMENTS (SECTION 29),</p> <ul style="list-style-type: none"> • Second sentence: The sentence reads: "Performance audit generally requires that audit specific, substantive and methodological knowledge...." – I am not sure whether audit specific should be together. • Last paragraph, sentence one, part b: It reads: internal control systems and examine whether there signs – it must be there are signs. • Last paragraph, sentence two: Scientist is supposed to be scientists. 	Corrections
1207	Netherlands Court of Audit	300	29	300/37examine whether there are signs of.... (include the word "are")	corrections
376	European Court of Auditors	300	30	300/38	30, 4th paragraph: The first sentence seems circular. I think that it could be deleted, or alternatively, it should be redrafted.	The text has been changed in line with the proposal.
460	Swedish National Audit Office	300	30	300/38	in general: Avoid the use of "must", use either "should" or "may". The first sentence in the last paragraph should be easier written. "Findings and conclusions should be linked to the audit objectives".	The text has been changed in line with the proposal.

542	Hungary	300	30	300/38	Second passage, second sentence: 'The nature of the audit evidence required in performance audit is determined by the subject matter, the audit objective, and the audit questions.' Please add audit criteria as a factor that also has an impact on the nature of audit evidence.	The comment has been accommodated.
543	Hungary	300	30	300/38	Fourth passage, first line: 'Findings and conclusions are analysis, answers and conclusions linked to the audit objectives'. The sentence is not smooth. Please amend as follows: 'Findings and conclusions are the results of analysis, which are linked to the audit objectives and provide answer to the audit questions.' Another solution is to use the concept of finding and conclusion as introduced in ISSAI 3000, page 63 (section 4.3). (Pursuant to this, finding has 4 elements: criteria-condition-effect-cause).	The text has been changed in line with the proposal.
544	Hungary	300	30	300/38	Fourth passage, second sentence: 'Conducting a performance audit consists of processes of analysis that evolve gradually through interaction with one another, allowing the questions and methods to develop in depth and sophistication.' This is a general statement about performance audit. One should bear in mind that this text is part of the ISSAI 300's sub-chapter on "conducting", that is, on-site audit. It is not reasonable to write about the 'gradual development of questions and methods in depth and sophistication' in the sub-chapter addressing on-site audit. At the beginning of this phase, questions and methods must be ("more or less") ready, there is no time for gradual development.	Not accommodated. An improvement of the text could not be found - The idea was actually to express that - in P.A. perhaps more frequently than in other forms of audit - questions change when additional knowledge comes in - even in the conducting phase.
630	Australian National Audit Office	300	30	300/38	Suggest removing the sentence "less precise figures may be sufficient to make a point", as this may encourage some readers to accept less than "sufficient, appropriate audit evidence". In addition, it is unclear whether "make a point" constitutes drawing a conclusion or not.	The text has been changed in line with the proposal.
662	Afrosai-E	300	30	300/38	One of the most difficult parts of performance auditing, and to explain to auditors, is how to develop conclusions. This needs to be covered by 300:30.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - We have tried to point out more clearly how the remarks on evidence pertain to drawing conclusions. However, more detailed work will have to be referred to the review of ISSAI 3.000 in 2014
704	Brazilian Court of Accounting (TCU)	300	30	300/38	Comment: the first sentence of the third paragraph of item 30 needs clarification. Amendment: "Findings and conclusions are the results of analysis based on evidences. Answers to audit questions and conclusions are linked to the audit objectives"	The text has been changed in line with the proposal.
705	Brazilian Court of Accounting (TCU)	300	30	300/38	Comment: laking of the expression "and with" in line 5 of paragraph 3. Amendment: "(...) important that the auditor works systematically, with due care, and with an objective state of mind"	The text has been changed in line with the proposal.

889	Auditor General of South Africa	300	30	300/38	<p>The 1st subheading should only refer to evidence and not findings and conclusions as well.</p> <p>In the 1st paragraph only the 1st sentence should be bold. In the 2nd sentence it is unclear what is meant with "standardised conclusive forms of evidence". Further please delete "based on professional judgement" as persuasive audit evidence is not based on professional judgement.</p> <p>In the 2nd paragraph please delete "and" after "sufficient". Please replace the last sentence with "All conclusions should be supported by relevant data."</p> <p>Please amend the 3rd paragraph to read as follows: "Evidence may be categorised as physical, documentary, testimonial, or analytical. Evidence should be explainable and justifiable in terms of sufficiency, reliability and relevance. Audit evidence should be relevant and reasonable in order to support the auditor's judgement and conclusions on the audit questions. What is appropriate as evidence varies depending on the underlying subject matter and audit objective."</p> <p>Please amend the 1st sentence of the 4th paragraph to read as follows : "Findings and conclusions are linked to the audit objectives." and delete the rest of the paragraph from the 4th sentence (duplication).</p>	<p>The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.</p>
1096	Government Accountability Office, USA	300	30	300/38	<p>See specific pdf-file provided by GAO</p>	<p>The comment has been accommodated.</p>
459	Swedish National Audit Office	300	30	300/38	<p>The principle refers to "the general principles for audit evidence". This is not further explained in the document. Suggest to include, if relevant, otherwise delete/rephrase.</p>	
28	Russia	300	31	300/39	<p>And also to add point 31 of the draft ISSAI 300 with requirements on form and content of reports by results of carrying out of the performance audit. In our opinion the corresponding report should include above all the following content:</p> <ol style="list-style-type: none"> 1. Title; 2. Scope of the audit; 3. Objectives of the audit; 4. The time period covered 5. Identified criteria; 6. The legal basis of the audit; 7. The auditing standards applied in the work; 8. Findings; 9. Conclusions; 11. Responses from the audited entities; 12. Recommendations 	

193	Belgian Court Of Audit	300	31	300/39	<p>Language is not a neutral device: “to frame is to select some aspects of a perceived reality and make them more salient in a communicating text, in such a way as to promote a particular problem definition, causal interpretation, moral evaluation, and/or treatment recommendation.”</p> <p>The same facts can lead to other stories, depending on e.g.:</p> <ul style="list-style-type: none"> - the structure of the report (the sequence in which facts are presented); - the accents (some facts can be emphasized, other facts can be downplayed, e.g. going deep into negative facts, while positive facts are only described very briefly); - whether or not the facts are put in a context and which context (e.g. whether or not external factors – outside the influence of the auditee – are mentioned to explain weak performance); - the tone of the report (e.g. sarcastic, soothing, impersonal / clinical use of language, ...); - the way responsibilities are framed . <p>Government has a tendency to give a “good news” show in its annual reports, press conferences ... But maybe auditors have a tendency to bring a “bad news” show?: “our analysis shows that performance auditing also generates tension and discomfort because auditees sometimes feel that they get criticized no matter what and that they are ultimately and unavoidably part of an unjust and destructive blame game when their performance is audited”</p> <p>Given the inevitability of selecting and framing information, what do concepts as ‘completeness’, ‘objectivity’ mean? We have to be aware of the fact that our perception is filtered through our thought frames and assumptions (explicit or hidden in our audit scope, audit questions, audit methods, audit criteria, ...). The challenge for auditors is to come to a complete and balanced understanding of the effectiveness and efficiency of the audited organization / policy / ..., and to make the limitations of the information in the audit report clear to the readers of our reports. ISSAI should warn performance auditors for naïve ideas about objectivity and should encourage awareness about cognitive mechanisms that play in role in reporting, such as bias and framing.</p>	Not accommodated. An improvement of the text could not be found - Very interesting insights, will be discussed in the review of 3.000 in 2014
377	European Court of Auditors	300	31	300/39	31, 1st paragraph: If the bold text is supposed to give the overall message concerning reporting, it is suggested to move the parenthesis from the beginning to the following paragraphs	The text has been changed in line with the proposal.
378	European Court of Auditors	300	31	300/39	<p>31, 3rd: Consider adding the underlined to the 1st sentence: “...audit questions and their answers...” and reformulating the 2nd sentence along the following lines: The findings should allow for clear answers to the audit questions, or explain why this was not possible.</p> <p>Alternatively, the auditor should consider re-formulating the audit questions to fit the audit evidence obtained and thus arriving to a position where the audit questions can be answered.” The main point is that the audit questions may be revised at the reporting stage. This is an important point.</p>	The comment has been accommodated.
462	Swedish National Audit Office	300	31	300/39	Findings themselves can never “hamper performance”, negativ or not. Express this in another way.	The comment has been accommodated.
497	India/ Supreme Audit Institution	300	31	300/39	<p>Sixth line</p> <p>May consider adding “balance” to the “The report should also be timely, reader friendly and Fair”.</p>	The text has been changed in line with the proposal.
545	Hungary	300	31	300/39	Second passage on page 15, first sentence: 'The SAI should publish (issue) information about...'. It is not unambiguous, whether this information is part of the report or is to be provided by a press release. Please amend as follows: 'The SAI in its report should provide information on...’.	The text has been changed in line with the proposal.
706	Brazilian Court of Accounting (TCU)	300	31	300/39	Amendment: for clarity, we suggest moving the definitions of complete and convincing from the main paragraph 31 to the third, where there is a statement on the qualities of a report in the first sentence. And take off the expression (even for a critical reader)	The text has been changed in line with the proposal.

890	Auditor General of South Africa	300	31	300/39	<p>Please delete the word "convincing" in the subheading.</p> <p>The reporting section does not deal with the fact that the report should be in writing and what the minimum requirements of the report are.</p> <p>In the 1st paragraph only the 1st sentence should be bold, the last sentence should be deleted as the user of the report includes the general public. Please add the fact that the report must be based on outcomes of the audit procedures performed. Please delete the brackets and don't include a comma after i.e.</p>	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - writing ist in 100, minimum requirements could be,
891	Auditor General of South Africa	300	31	300/39	<p>In the 2nd paragraph please amend the 1st sentence to read as follows: "In a performance audit, the auditor reports findings on the economy and efficiency with which resources are acquired and used, and the effectiveness with which objectives have been met."</p> <p>In the 3rd paragraph please delete "methodology" as the auditor should not publish its methodology to the public. Please delete the 4th paragraph (duplication).</p> <p>Please amend the 5th paragraph to read as follows: "SAIs should decide about the method of distribution and to whom they should be distributed in conformity with their respective mandates. Delete the last sentence as it is irrelevant and covered by the 1st sentence (as amended).</p> <p>Please consider the inclusion of reporting on root causes of findings. The cause and effect principle is part of the performance audit guidelines and should be included here.</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
1097	Government Accountability Office, USA	300	31	300/39	See specific pdf-file provided by GAO	Not accommodated. An improvement of the text could not be found - We think it is not too vague - or that it is not possible to be more specific
1158	Auditor General of Nambia	300	31	300/39	<p>REPORTING (SECTION 31):</p> <p>Second paragraph, first sentence:</p> <ul style="list-style-type: none"> The sentence reads: the SAI should publish (issue) – why is it stated as an issue, I suggest it states that the SAI should report and/or in the report, it must include the following items? 	correction made
1208	Netherlands Court of Audit	300	31	300/39	"Complete" is defined different here than in 3000 and 3100. The definition in 300 seems more appropriate to performance audit. In general: an update of ISSAI 300 and 3100 may be necessary after this update of the fundamental principles.	
227	National Audit Office of Norway	300	32	300/40	"Structural recommendations" is an unfamiliar concept. What is it that separates "structural recommendations" from recommendations in general?	The comment has been accommodated.
463	Swedish National Audit Office	300	32	300/40	The document uses "entities" and "auditees" for the same references. Please check the document to be consistent.	The comment has been accommodated.
546	Hungary	300	32	300/40	Second passage, Line 2-3: 'if possible, give a clear indication of solutions, without taking over management responsibilities'. It is not reasonable to indicate specific solutions for the auditee. Therefore, the cited text could be amended as follows: 'point out to the need to take appropriate actions'.	The text has been changed in line with the proposal.

566	TURKEY	300	32	300/40	We suggest that the the sentence in the 32nd paragraph be changed as follows: "The recommendations should be clear, derived from the findings, conclusions and analysis of the audit, and be presented in a logical and rational fashion."	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
664	Afrosai-E	300	32	300/40	In other ISSAIs it is stated that the recommendations should address the causes to deviations or problems, something that is important to really add valu in the audit. This is a fundamental prnciple that should be included also in 300:32.	The text has been changed in line with the proposal.
707	Brazilian Court of Accounting (TCU)	300	32	300/40	Amendment: extract the parenthesis from the final sentence of the main paragraph 32.	The text has been changed in line with the proposal.
711	Brazilian Court of Accounting (TCU)	300	32	300/40	Comment: In the main paragraph it is not mentioned that recommendations must address the causes of the findings. Amendment: The recommendations should be clear, derived from the findings and analysis of the audit and should be related to the causes, and be presented in a logical and rational fashion.	The text has been changed in line with the proposal.
892	Auditor General of South Africa	300	32	300/40	Only the 1st sentence in the 1st paragraph should be bold. Please delete "and analysis in the 2nd sentence and include a full stop after the 3rd sentence. Please use simple language in the 2nd paragraph as this is not understandable. The 2nd sentence could read " They should add to to the findings and not simply be the opposite thereof and give a clear indication of solutions that can be implemented." Please delete the 3rd paragraph (duplication).	The text has been changed in line with the proposal.
1098	Government Accountability Office, USA	300	32	300/40	See specific pdf-file provided by GAO	The comment has been accommodated - Text was somewhat rephrased
1159	Auditor General of Nambia	300	32	300/40	RECOMMENDATIONS (SECTION 32): Paragraph two, third sentence: The sentence reads: It should be clear who is addressed – why not: who and what is addressed?	
20	State Audit Bureau State of Kuwait	300	33	300/42	Suggest the time to follow-up performance review report.	Not accommodated. An improvement of the text could not be found - The current text refers to "after suficient time to allow the audited entity to remedy the situation" There is currently no solid consensus that is more detailed.

194	Belgian Court Of Audit	300	33	300/42	<p>Comment: those responsible, such as ministers or parliament, are not necessarily auditees. So the logic is to follow up the actions of all responsible parties, not only the auditee.</p> <p>... A follow-up is not restricted to the implementation of recommendations but focuses primarily on whether the responsible parties have adequately addressed the problem. ...</p> <p>ISSAI uses a broad definition of follow up: not restricted to the implementation of recommendations but on whether the auditee has adequately addressed the problem. We think this is a good starting point.</p> <p>Since more and more SAI's try to measure the impact of their work, ISSAI 300 is perhaps also the place to question "the number of recommendations implemented" as a valid indicator for SAI effectiveness and to plead for a broader approach:</p> <ul style="list-style-type: none"> • The number of recommendations implemented is an easy to manipulate indicator. If a SAI only recommends easy to implement recommendations, the number will increase; the more drastic the recommendations, the lower the probability of implementation. Moreover, the number is strongly dependent upon the definition of "implemented" (fully or partly implemented; really implemented or "accepted"; self-reported implementation by the auditee versus implementation verified by the SAI; the period involved: 1, 2, 3, 4 ... year). • Furthermore: some improvements are already carried out during the audit. So, here we won't formulate recommendations anymore. This is therefore not included in the number of recommendations implemented, although there was indeed an impact. • What's more, the impact of an audit is much more than implementation of recommendations. There is also an indirect use of an audit, through the impact it has on ideas ("conceptual impact)". The direct use of an audit report can be weak, but it can contribute to the percolation of new ideas in government. • And a final remark to put this indicator into perspective. SAI's generally have a double mission: contributing to accountability and contributing to a better public sector. The "number of recommendations implemented" is an indicator that only concerns the second part of the mission 	The comment has been accommodated to the extent possible - The points made on measuring the impact of SAIs are very interesting and will be taken up in the review of the ISSAI 3000.
379	European Court of Auditors	300	33	300/42	33: Suggest mentioning in this para that findings and recommendations should still be relevant at the time of follow-up.	The comment has been accommodated.
498	India/ Supreme Audit Institution	300	33	300/42	This paragraph talks about follow up activities by SAI. But in large number of SAIs, follow up activities would require action through legislature/legislative committee. This paradigm could also be included in this paragraph.	The comment has been accommodated to the extent possible.
547	Hungary	300	33	300/42	First passage, lines 5-9: 'The results may be reported individually, or as a consolidated report. Consolidated follow-up reports may include an analysis of common trends and themes across a number of reporting areas.' The text should make it clear that such a consolidated report (on follow-up results) covers several audit tasks. The subject matters of these are not necessarily similar or connected with one another, it is possible that the underlying audit reports were simply published in the same period or address the same audited period.	The comment has been accommodated.
599	IIA	300	33	300/42	As a general and "presentation" style comment, we noted that some paragraphs which are marked with bold letters are rather long relative to the "explanation paragraphs" which follow them. For example, we note this in paragraph number 33. Therefore we would propose to shorten this (and possibly other) paragraph (s) which is (are) marked with bold letters.	The comment has been accommodated.

893	Auditor General of South Africa	300	33	300/42	<p>Only the 1st sentence of the 1st paragraph should be bold. Please amend the paragraph to read as follows: "Previous audit findings and recommendations should be followed up in order to provide feedback to the legislature. A follow-up is not..."</p> <p>The 2nd paragraph should precede the 2nd sentence of the 1st paragraph.</p>	The text has been changed in line with the proposal.
971	Rigsrevisionen, Denmark	300	33	300/42	<p>Suggest replacing the first two sentences with:</p> <p>"33. Performance auditors should follow-up on previous audit findings and recommendations when appropriate. The follow-up should be reported appropriately in order to provide feedback to the legislature, together if possible, with the conclusions and impacts of the corrective actions taken where relevant."</p> <p>The rest of the text in the item should not be in bold, and we suggest beginning the non-bold text with this:</p> <p>"The follow-up of performance audit reports increases the added value of the original reports. A follow-up is not restricted to the implementations, but focuses on whether..." [etc.]. The word "primarily" is deleted here.</p>	The text has been changed in line with the proposal.
1099	Government Accountability Office, USA	300	33	300/42	See specific pdf-file provided by GAO	The comment has been accommodated to the extent possible - Text was somewhat rephrased.
441	Swedish National Audit Office	300	general	#VÆRDI!	ISSAI 300 uses a different tone and language than the 100,200 and 400 ISSAIs and also terms not used in the other documents. To achieve a uniform understanding it is suggested that ISSAI 300 is rewritten to use the same concepts, tone, language and terms as the rest of the series of ISSAIs.	Not accommodated. An improvement of the text could not be found.
39	SAI Germany	400	0	(no specific item-number)	No comments from German SAI	
169	Belgian Court Of Audit	400	0	(no specific item-number)	ISSAI 400 should refer more often and more precisely to ISSAI of another level in order to make the notions more understandable.	Not accommodated. An improvement of the text could not be found - It is a bit unclear what other level ISSAI 400 should refer to. If the proposal is to refer more precisely to the ISSAI 4000 series at level 4, we do recognize the need for such references. Still, as the ISSAI 4000 series is to undergo maintenance and adaptation to ISSAI 400 the level 4 ISSAIs for compliance are at this stage not yet apt for making references to. As level 4 is to undergo more frequent maintenance than level 3, such a system of references would need continuous updating.

464	Swedish National Audit Office	400	0	(no specific item-number)	The level of guidance supporting the principles is considerably different from for instance the ISSAI 200. Given that these principles will mostly be used when developing own auditing standards or when adopting other standards, it would be useful to include more guidance related to such. However, we recognize that the principles as such and the explanations provided are relevant, with consideration of the comments provided in this document, but it would probably be useful to have some more guidance related to the principles.	Not accommodated. An improvement of the text could not be found - We do recognize the need for further guidance related to these principles. It will be taken into consideration during the maintenance of the ISSAI 4000 series.
548	Hungary	400	0	(no specific item-number)	General remark 1: You are kindly asked to reconsider the use of the words of "audit" and "auditing". Please refer to the last sentence of Item 7, which explains the difference between the two terms. However, not all national languages are able to reflect this distinction. It would be reasonable not to use this distinction, and write "audit" everywhere. Please reconsider each occurrence of 'auditing' in the text of ISSAI 400.	Not accommodated. An improvement of the text could not be found - The use of the term "auditing" was a common project group decision in Mexico. Considerations related to translations into national languages is solved through the definition of concepts in English, as the needs identified for translation varies considerably worldwide.
550	Hungary	400	0	(no specific item-number)	General remark 3: It would be reasonable to reconsider the content of the ISSAIs 200, 300, 400. (See also the remarks below on items 57 and 59, highlighting repetition and difference between the exposure drafts. Furthermore, the items 58, 62-63, 71-72 of ISSAI 400 are applicable to all types of audit.) The ISSAIs 200, 300, 400 should include only the special rules, requirements, that go beyond the general rules, requirements set down in ISSAI 100. This solution could eliminate the duplications, overlapping and also the contradictions between ISSAI 100 on one hand and the ISSAIs 200, 300, 400 on the other hand. Merely, references could be made in ISSAIs 200, 300, 400 to the corresponding sections, passages of ISSAI 100, instead of repeating these passages. Another solution could be to include in ISSAI 100 only an introduction, framework on public sector auditing and a glossary, and let the ISSAIs 200, 300, 400 elaborate on the general principles. (This general remark is included also in the table on ISSAI 100 as general remark4.)	The comment has been accommodated to the extent possible - A thorough consideration of duplications of text between ISSAI 100 and ISSAI 400 has been carried through. Still, ISSAI 400 is written as a stand alone document - to be read both vertically - within level 3- but also horizontally - as the basis for the ISSAI 4000 series at level 4. Duplications with 100 are consciously chosen related to the further development of level 4 as a authoritative standards.
551	Hungary	400	0	(no specific item-number)	General remark 4: It would be reasonable to address the rules for the use of external experts in ISSAI 400 in more detail.	Not accommodated. An improvement of the text could not be found - To be considered for maintenance of level 4.
574	TURKEY	400	0	(no specific item-number)	The new principles introduced by ISSAI 400 do not provide a solution to issues which arise from conducting audit within large and complex structures, such as entities with a large provincial organisation, ministries managed under a general budget, etc. In such entities, internal control assurance, materiality, sampling and risk controls cannot be conducted effectiely with the current procedures described in the standards, irrespective of whether the compliance audit is conducted separately or with financial audit. For example there are various problems regarding conducting sampling in entities with complex centralized structures. These problems increase even more when such entities lack a central structure that consolidates the financial transactions. Even when there is a central structure that consolidates the financial transactions, there is need for additional guidance and explanations on how to overcome problems arising from; having a very wide sampling universe, obtaining the sampling results from different regions or provinces, and extrapolation. It should be considered that the practical suggestions on the subject matter such as "ring-fencing" or "framing" may not present an exact solution.	Not accommodated. An improvement of the text could not be found - To be considered for maintenance of level 4

895	Auditor General of South Africa	400	0	(no specific item-number)	<p>Overall comments: Please delete the duplications of ISSAI 100. It is not necessary to repeat the information.</p> <p>The use of footnotes is distracting, especially fo references within the document and is not consistent with the manner of drafting of the other ISSAIs.</p> <p>In a number of instances reference is made to subject matter. Please ensure that the correct terminology is used by either referring to underlying subject matter or subject matter information.</p> <p>Please refer to "authorities" once it is defined throughout to ensure that the term is used consistently. There are a number of instances where reference is made to items defined as being "authorities" and thus is confusing.</p>	The comment has been accommodated to the extent possible - A thorough consideration of duplications of text between ISSAI 100 and ISSAI 400 has been carried through.ISSAI 400 is written as a stand alone document - to be read both vertically - within level 3- but also horizontally - as the basis for the ISSAI 4000 series at level 4. Duplications with 100 are consciosly chosen related to the further development of level 4 as authoritative standards. Text on "subject matter" is redrafted.
972	Rigsrevisionen, Denmark	400	0	(no specific item-number)	<p>General comment A substantial amount of text in ISSAI 400 is duplicated from ISSAI 100. The duplicated text should be reduced and more focus should be put on explaining the specific meaning of the principles in the context of compliance auditing. If there is no specific compliance audit characteristics of a principle described in ISSAI 100, it should be considered to delete it in ISSAI 400. We have indicated some concrete suggestions below where text could be considered deleted. (examples included concern items 51-52, 63-64 and 71)</p>	The comment has been accommodated to the extent possible - A thorough consideration of duplications of text between ISSAI 100 and ISSAI 400 has been carried through.ISSAI 400 is written as a stand alone document - to be read both vertically - within level 3- but also horizontally - as the basis for the ISSAI 4000 series at level 4. Duplications with 100 are consciosly chosen related to the further development of level 4 as an authoritative standard.
1109	SAI Germany	400	0	(no specific item-number)	We do not have any comments on ISSAI 400.	
380	European Court of Auditors	400	2	400/-	2: delete as it overlaps with 4	The text has been changed in line with the proposal - Paragraph deleted
896	Auditor General of South Africa	400	2	400/-	Please delete "the" before "elements" and before "principles".	The text has been changed in line with the proposal - Paragraph deleted
897	Auditor General of South Africa	400	3	400/2	Please replace "has to" with "should" in the 1st sentence and delete the 2nd and 3rd sentences.	The text has been changed in line with the proposal.
381	European Court of Auditors	400	4	400/3	Delete "explains the nature of and"	The comment has been accommodated.
898	Auditor General of South Africa	400	4	400/3	Please amend the introduction to read as follows: "ISSAI 400 constitutes the basis for auditing standards in compliance auditing in accordance with the ISSAIs and provides detailed information on the following:"	The text has been changed in line with the proposal.
170	Belgian Court Of Audit	400	5	400/	Item 20 describes the objective of compliance auditing better than item 5 does. In general, the objective can not be "to enhance confidence" since the audit might indeed prove that confidence is not justified (e.g. when fraude is detected). The objective described under item 5 is too closely linked with compliance auditing performed related to the audit of financial statements (assurance). The concept 'authorities' is very important and should be made clear from the beginning. Proposal of a footnote at the end of the first sentence: "... accordance with applicable authorities" insert the footnote: "Authorities are the sources of audit criteria. See page 10 Authorities and criteria." Delete footnote in item 6	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph 5 is deleted.

382	European Court of Auditors	400	5	400/	5: The first sentence is very long. Suggest splitting the sentence in two. "Authorities" is not yet defined at this stage. Suggest using "rules and regulations" instead.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph 5 is deleted.
568	TURKEY	400	5	400/	Concepts of "good governance and sound management" and "sound governance" mentioned in the Paragraph 5 and 6 should be explained in a more detailed manner to assess their appropriateness	The comment has been accommodated to the extent possible - Paragraph 5 is deleted. "Good governance" used as a common term across the level 3 documents.
899	Auditor General of South Africa	400	5	400/	Please delete paragraph 5 as it is a copy of ISSAI 100.	The text has been changed in line with the proposal - Paragraph 5 deleted.
973	Rigsrevisionen, Denmark	400	5	400/	<p>Item 5, 13, 19, 46, 70 etc. – regarding "authorities"</p> <p>Our legal experts as well as our audit directors and English translators have found the use and definition of the word "authorities" confusing. The word is used in a very different meaning than what would be the natural understanding of this word. Even if a definition is provided this still makes the text unnecessarily difficult to read.</p> <p>It adds to the confusion that "authority/authorities" is used in three different meanings in ISSAI 400: As the "authority of the fundamental principles", as "compliance with applicable authorities" and in the more common sense of the word as the authority exercised by e.g. a ministry. For example the following sentence (item 46) is confusing: "Their responsibility is to manage funds and exercise authority in accordance with the authorities" (another example can be found in item 70).</p> <p>Given that the ISSAI aim to provide high level principles – rather than strictly technical definitions – we suggest replacing the word "authorities" with "rules and regulations" throughout the text. It could be explained that this is to be understood in a broad sense.</p>	Not accommodated. An improvement of the text could not be found - "Authorities" is a basic term in the ISSAI 4000 series and has been accepted as INTOSAI terminology through its endorsement. The reason for choosing "authorities" as a term is to express the broad notion of compliance auditing, encompassing both regularity and propriety. "Rules and regulations" is narrowing the notion of compliance auditing to solely audit of regularity and does not reflect INTOSAI practice.
1210	Netherlands Court of Audit	400	5	400/	The aspect of regularity audit (a form of compliance audit) is not only to enhance confidence in public sector, it is also a means as feedback loop to the regulators (in NL on State level Parliament and minister together). Deviations of compliance should be analysed, and one of the most important questions should be: are the irregularities mainly caused by lack of commitment of people responsible for the execution or are the irregularities caused by impractical and unrealizable rules? This way analyses of outcome of compliance audit can give guidance to understand what to improve: control over people's skills or quality of legislation/regulations.	
1211	Netherlands Court of Audit	400	5	400/	Also: the regularity audit has as special meaning for the democratic supervisory body (e.g. house of Parliament) the important answer to question whether or not the audited entities (e.g. the ministers) have operated within the political agreed boundaries that are subsequently laid down in laws and rules.	

383	European Court of Auditors	400	6	400/	<p>6: Is authorities a good term to cover rules, laws, regulations, general principles etc.? Perhaps something more reader-friendly, e.g. "rules and regulations". Also because "authority" has other meanings in the draft: "authority of the fundamental principles", "authority of the SAI", "authoritative standards", it is suggested to reconsider the use of authorities as an umbrella for rules, laws etc.</p> <p>6: should be clearer, paragraph 23 is better and could be used in 6</p>	<p>The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - "Authorities" is a basic term in the ISSAI 4000 series and has been accepted as INTOSAI terminology through its endorsement. The reason for choosing "authorities" as a term is to express the broad notion of compliance auditing, encompassing both regularity and propriety. "Rules and regulations" is narrowing the notion of compliance auditing to solely audit of regularity and does not reflect INTOSAI practice. Paragraph 6 is deleted.</p>
900	Auditor General of South Africa	400	6	400/	<p>It is unclear what this paragraph is trying to say. The difference between the 2 bullets is not clear and it is doubtful whether can audit can ever give confidence in trustworthiness.</p>	<p>The comment has been accommodated - Paragraph 6 is deleted.</p>
974	Rigsrevisionen, Denmark	400	6	400/	<p>We suggest clarifying further that the ISSAI 400 applies to all types of compliance auditing regardless of the reporting format.</p> <p>In some cases the aim may be to provide an audit opinion expressing reason-able (or limited) assurance that e.g. the audited entities' transactions complies with laws and regulations. However, it is not relevant and advisable to aim to provide such opinions if the criteria are too complex or indefinite. Very often the compliance auditing by SAIs therefore aim to provide conclusions regarding more limited subject matters which have been selected by the auditor due to their high inherent risk and/or materiality. In these cases the aim is to report the most significant findings (cases of non-compliance) to parliament/users and not to provide a general opinion on compliance.</p> <p>This may be done simply by adding the following sentence to the end of item 6:</p> <p>"The auditing may result in an audit opinion that conveys this assurance in a standardized way or in conclusions, which are formulated at the end of each audit in order to closely reflect the scope of the audit and the evidence obtained. "</p>	<p>The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - See paragraphs 12, 13 and 58 of ISSAI 400 endorsement version. A conclusion may take the form of an opinion or as a more elaborated answer to specific audit questions, ISSAI 4100/4200 Chapter 4 item 5. See also ISSAI 100.</p>
384	European Court of Auditors	400	7	400/3	<p>is Para 7: necessary? The last sentence ok, but the 2 first sentences complicate things.</p>	<p>The comment has been accommodated - Paragraph deleted.</p>
901	Auditor General of South Africa	400	7	400/3	<p>It is unclear why the pillars have to be identified by the SAI, please further explain. Please use the precise wording of ISSAI 100.37 in the 2nd sentence or the 2 ISSAIs will appear to be in conflict.</p> <p>The last sentence should be moved to paragraph 2. It states that the ISSAI distinguishes between compliance auditing as part of public sector auditing (assuming a regularity audit) and a compliance audit performed as a specific audit. This is not actually distinguished in the document and the 2 terms are too close and confusing. This confusion must be addressed.</p>	<p>The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph deleted. Last sentence moved to paragraph 4. Compliance auditing is used for the field of public sector auditing in opposition to the conducting of a specific audit, not as part of nor a regularity audit.</p>
229	National Audit Office of Norway	400	8	400/4	<p>In our opinion, the information in paragraph 8 is not fundamental principles of compliance auditing, and we therefore recommend that it is taken out of the document.</p>	<p>Not accommodated. An improvement of the text could not be found - Paragraph necessary to explain the purpose of the ISSAIs on compliance auditing.</p>

902	Auditor General of South Africa	400	8	400/4	Please amend the paragraph to read as follows: "The purpose of the ISSAIs on compliance auditing is to provide INTOSAI members with principles, standards and guidelines for compliance auditing of a wide range of subject matters which may be performed by applying various audit approaches and reported on in different formats." No guidance can be comprehensive and the terms "qualitative and quantitative nature" do not make sense in this context.	The group found the wording of the exposure draft preferable - Audit approaches of both quantitative and qualitative nature are fundamental to the performance of compliance auditing and thoroughly considered as relevant by CAS.
230	National Audit Office of Norway	400	9	400/5	See comment for paragraph 8.	The comment has been accommodated - Paragraph deleted.
385	European Court of Auditors	400	9	400/5	9: delete (repeated in 10)	The text has been changed in line with the proposal - Authority section shortened and redrafted.
386	European Court of Auditors	400	11	400/	11: delete 1st sentence (repeats what is already mentioned in 10)	The text has been changed in line with the proposal - Authority section shortened and redrafted.
904	Auditor General of South Africa	400	11	400/	The 2nd sentence should be deleted as it is inferred in the 1st sentence.	The text has been changed in line with the proposal - Authority section shortened and redrafted.
387	European Court of Auditors	400	12	400/6	12: 2nd sentence unclear. Suggest deleting, or redrafting	The text has been changed in line with the proposal - Authority section shortened and redrafted.
569	TURKEY	400	12	400/6	Paragraph 12 states that the principles do not override the national laws and regulations. However, it is not clear what the status of a SAI will be if national legislation doesn't allow it to implement a general principle.	The comment has been accommodated - See paragraph 6: "The principles do not override national laws, regulations or mandates."
905	Auditor General of South Africa	400	12	400/6	Please delete "audit reports or" and only use auditor's reports throughout the ISSAI. There is no explanation of why 2 terms are used and it appears to be incorrect and confusing.	The group found the wording of the exposure draft preferable - Audit reports are the reporting format of direct reporting. Auditor's Report is the reporting format of attest engagements when giving an opinion. Compliance auditing comprises both. This is explained in ISSAI 100.
388	European Court of Auditors	400	13	400/	13: Suggest deleting the 1st sentence. If not, then the text should avoid using "monitor" – SAIs rarely have obligations to monitor compliance. 13: contains a good description of the nature or objective of compliance audit. Therefore, suggest incorporating the description in para 19 or 20.	The text has been changed in line with the proposal - See new paragraph 12.
389	European Court of Auditors	400	13	400/	Delete the two last sentences	The text has been changed in line with the proposal - Authority section shortened and redrafted.
906	Auditor General of South Africa	400	13	400/	The paragraph refers to reporting on the degree of compliance by the auditee. The auditor should only report "whether" the auditee complied or not. Instead of listing all the authorities in the 2nd sentence please just state "authorities" to be consistent with paragraph 6. Further the last sentence is a duplication and should be deleted.	The text has been changed in line with the proposal - Authority section shortened and redrafted.
390	European Court of Auditors	400	14	400/	Delete the first sentence	The text has been changed in line with the proposal - Authority section shortened and redrafted.

391	European Court of Auditors	400	14	400/	Changes in second sentence: delete are set and change to set out. Delete "example of how the" and insert "practice for the application of". Delete "can be applied".	The text has been changed in line with the proposal - Authority section shortened and redrafted.
392	European Court of Auditors	400	14	400/	Suggestion to improvement reading and substance: ...principles. ISSAI 4000-4200 set out best practice for how the Fundamental Principles of Compliance Auditing...	The comment has been accommodated - Authority section shortened and redrafted.
907	Auditor General of South Africa	400	14	400/	In the 2nd sentence please replace "are the best example of" with "provide guidance on".	The text has been changed in line with the proposal - Authority section shortened and redrafted.
393	European Court of Auditors	400	15	400/7	Change the gramma in the last sentence to plural	The comment has been accommodated.
908	Auditor General of South Africa	400	15	400/7	Please amend the last sentence: "SAIs in such environments have the option of developing..."	The text has been changed in line with the proposal - Authority section shortened and redrafted.
63	National audit office of Lithuania	400	17	400/9	When stating reference to ISSAIs in ISSAI 200 and 300 it is refered without bracets, that is the same should be there "ISSAI on compliance auditing".	The text has been changed in line with the proposal.
909	Auditor General of South Africa	400	17	400/9	The 3rd paragraph should state that reference should always be in the auditor's report. Please use the term "auditor's report" only throughout the ISSAI. If it is in an other document as well which document should it be and how will the user know. Also what wording should be used to describe the standards complied with.	The group found the wording of the exposure draft preferable - Audit reports are the reporting format of direct reporting. Auditor's Report is the reporting format of attest engagements when giving an opinion. Compliance auditing comprises both. This is explained in ISSAI 100.
394	European Court of Auditors	400	18	400/11	Delete paragraph	The group found the wording of the exposure draft preferable - This paragraph is fundamental as how to apply the system of cross-references between ISSAI 4200 and the ISSAI 1000-series.
395	European Court of Auditors	400	19	400/12	Delete "obtaining assurance as to" and insert "assessing".	The text has been changed in line with the proposal.
396	European Court of Auditors	400	19	400/12	19: example of the point made regarding para 6, "applicable authorities identified as criteria", is, in my opinion, a complicated was of saying "applicable rules and regulations".	Not accommodated. An improvement of the text could not be found - "Authorities" is a basic term in the ISSAI 4000 series and has been accepted as INTOSAI terminology through its endorsement. The reason for choosing "authorities" as a term is to express the broad notion of compliance auditing, encompassing both regularity and propriety. "Rules and regulations" is narrowing the notion of compliance auditing to solely audit of regularity and does not reflect INTOSAI practice.
910	Auditor General of South Africa	400	19	400/12	Paragraphs 5 and 6 does not seem to be aligned with this paragraph. Please amend the 2nd sentence as follows: "Compliance auditing is performed by obtaining reasonable or limited assurance as to whether underlying subject matter or subject matter information is, in all material..."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraphs 5 and 6 deleted.

1213	Netherlands Court of Audit	400	19	400/12	" ... in compliance with applicable authorities identified as criteria": ' authorities' or 'regulations and/or guidelines' ? We propose: "in compliance with applicable laws and regulations"	"Authorities" is a basic term in the ISSAI 4000 series and has been accepted as INTOSAI terminology through its endorsement. The reason for choosing "authorities" as a term is to express the broad notion of compliance auditing, encompassing both regularity and propriety. "Rules and regulations" is narrowing the notion of compliance auditing to solely audit of regularity and does not reflect INTOSAI practice.
64	National audit office of Lithuania	400	20	400/9,13	In paragraph 20, propriety is described as "what could be" and talks about "expectations as to sound financial management and conduct of public sector officials also exist". On the other hand "what should be" is regularity. But in the paragraph 24 it is said "by assessing propriety where appropriate laws and regulations are insufficient or where there are obvious gaps in legislation". Also in paragraph 38, propriety is attributed to the situation, where "there are obvious gaps in legislation due to a lack of formalization of requirements". Saying, that there legislation is insufficient, there are obvious gaps or lack of it is the other way of saying what should be, but isn't done yet and so is a matter of regularity?	The comment has been accommodated to the extent possible - Terminology adjusted. See paragraph 12.
149	National Audit Office, Malta	400	20	400/9,13	In Article 20 of ISSAI 400, NAO (Malta) opines that the definition of "regularity" and "propriety" should be clearer.	The comment has been accommodated - See paragraph 12.
231	National Audit Office of Norway	400	20	400/9,13	Paragraph 24 describes the difference between direct and attestation engagements without explaining the relevance to confidence and assurance. We question the use of the word "particular" in the first sentence, as it can lead the reader to believe that the set of criteria is given, and not deduced by the auditor herself. We also question that the objective of compliance auditing involves reporting on the degree to which the audited entity is accountable for its actions. This is not in compliance with the objective of compliance audit as described in paragraph 5. Here, compliance auditing is described to promote good governance and sound management of the execution of public budgets. We suggest that the first sentence in paragraph 20 is adjusted.	The comment has been accommodated to the extent possible - Particular and paragraph 5 and 6 in exposure draft deleted. See paragraph 12 in endoresemnt version. Direct and attestation engagements explained in ISSAI 100.
397	European Court of Auditors	400	20	400/9,13	Other paragraphs may also be concerned by this comment and suggestion to modify. Propriety is a term or phenomenon which is part of compliance auditing as laid down in ISSAI 4xxx. At this level (level 3), it is important that the discretionary character of propriety within compliance auditing is emphasised. This could be done as follows: ...While Regularity is the main focus of compliance auditing, propriety issues may be pertinent due to the public sector context...	The comment has been accommodated.
398	European Court of Auditors	400	20	400/9,13	The para is difficult to understand the distinction between "should be" and "could be" – can one comply with something that "could be"? Also, propriety is presented in para 20 as a compliance audit checking compliance with general principles of sound financial management. This sounds more like a performance audit. It is then important explicitly to mention which standard propriety falls under. I would suppose ISSAI 300. However, I agree that regularity and propriety will often go hand in hand. In para 34 it is left for the auditor to decide. In fact, I think it would be better to deal – solely – with propriety in para 34. See also comment to para 38	The comment has been accommodated - Terminology adjusted. See paragraph 12.

399	European Court of Auditors	400	20	400/9,13	<p>Propriety is a term or phenomenon which is part of compliance auditing as laid down in ISSAI 4xxx. However, neither 400 nor 4xxx defines or explains the thrust of it. This is necessary for this to be taken further in relation to audits i.e. either included or excluded from audits.</p> <p>In addition, the paragraph should be revisited in order to emphasise discretionary character of propriety. This could be done as follows: ...While Regularity is the main focus of compliance auditing, propriety issues may be pertinent due to the public sector context...</p>	The comment has been accommodated to the extent possible - To be considered further for the maintenance of level 4.
586	COUR DES COMPTES - France	400	20	400/9,13	<p>Comment 1: we would suggest specifying that the aim of the compliance audit is not only to report to the appropriate bodies but also, in the case of some SAIs, to impose sanctions or subject cases to criminal jurisdiction. We would suggest adding the following phrase at an appropriate point in paragraph 20: "Compliance auditing may also lead SAIs with jurisdictional powers to pronounce judgments and sanction people in charge of specific responsibilities in managing public funds. Some SAIs have also the capacity to refer to entitled bodies facts subject to criminal prosecution".</p>	The text has been changed in line with the proposal - Paragraph added. See paragraph 12.
911	Auditor General of South Africa	400	20	400/9,13	<p>The 2nd sentence is incorrect, the auditor does not report whether the auditee is accountable as they are always accountable. The auditor reports whether the entity complied with authorities.</p> <p>The paragraph refers to reporting taking different forms e.g. Standardised opinions, various forms of conclusions short and long form reporting. When reporting on non financial information the auditor does not provide an opinion, only conclusions are expressed which are standard not various which also contradicts paragraph 21. The terms short and long form reporting does not exist in the ISAs. Could the auditor not also provide findings instead of a conclusion?</p> <p>A compliance audit should only include regularity i.e. binding laws and regulations and not propriety. The section on regularity and propriety is confusing and not clear.</p>	The comment has been accommodated to the extent possible - Reporting on non-financial information may take the form of an opinion. Compliance auditing in INTOSAI includes both regularity and propriety. Regularity and propriety to be further developed at level 4.
1214	Netherlands Court of Audit	400	20	400/9,13	<p>Propriety regards 'what is expected' and not 'what could be'.</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
134	National Audit Office, Malta	400	21	400/15	<p>The first sentence may be reworded to: "Compliance auditing may be applied in relation to a wide range of subject matters and can be performed with two levels of assurance, reasonable assurance and limited assurance."</p>	The text has been changed in line with the proposal.
400	European Court of Auditors	400	21	400/15	<p>21: or no level of assurance.</p>	Not accommodated. An improvement of the text could not be found - Compliance auditing is performed with assurance.
718	Brazilian Court of Accounting (TCU)	400	21	400/15	<p>Comment: paragraph 21 is identical to paragraph 27. Amendment: delete paragraph 21.</p>	The text has been changed in line with the proposal - Paragraph 27 deleted.

912	Auditor General of South Africa	400	21	400/15	In the 1st sentence please replace "performed" with "reported on". In the 2nd sentence please replace "several audit approaches" with "underlying subject matter" and "types of" with "suitable".	The group found the wording of the exposure draft preferable - To obtain assurance an audit has to be planned and executed with a certain level of assurance. Compliance auditing in INTOSAI is performed with several audit approaches, types of criteria, evidence gathering procedures and reporting formats.
976	Rigsrevisionen, Denmark	400	21	400/15	Suggest deleting "and can be performed with two levels of assurance".	Not accommodated. An improvement of the text could not be found - Compliance auditing is performed with assurance.
401	European Court of Auditors	400	22	400/16	delete either "often" or "most"	The text has been changed in line with the proposal.
913	Auditor General of South Africa	400	22	400/16	Please delete "most" in the 1st sentence and replace "legislators" with "legislatures". Please combine this paragraph with paragraph 23 as there are duplications.	The text has been changed in line with the proposal.
402	European Court of Auditors	400	23	400/	23: "good stewardship" or "good governance" ? – in ISSAI 300, "good governance" is used. Preference for "good governance".	The text has been changed in line with the proposal.
712	Brazilian Court of Accounting (TCU)	400	23	400/	Comment: Substitute stewardship for management, which is more usual (last sentence) Amendment: ..., and to exercise good management over such funds.	The text has been changed in line with the proposal.
914	Auditor General of South Africa	400	23	400/	Please delete the 2nd sentence (is not further to the 2nd sentence) and refer to comment in 22. The list of issues referred to as authorities in brackets should be deleted and only authorities used.	The text has been changed in line with the proposal.
233	National Audit Office of Norway	400	24	400/17	We find that the concept "legal basis" is described somewhat different across the document. In this paragraph we find that "legal basis" is used similar to "authorities", but in paragraph 56 it is used somewhat different. As "legal basis" is an important concept, it should be given a clear definition, at least in ISSAI 400 but preferably also in ISSAI 100.	The comment has been accommodated - "Legal basis" as deleted as compliance audit concept.
403	European Court of Auditors	400	24	400/17	First sentence: delete from "and by identifying..."	The text has been changed in line with the proposal.
552	Hungary	400	24	400/17	See 'Compliance auditing promotes good stewardship' in the middle of the passage. Please consider to use 'good governance' instead of 'good stewardship' in this passage and at the other occurrences of 'good stewardship'. Though the meanings are slightly different, a replacement is possible. 'Good governance' is more expressive and widespread.	The text has been changed in line with the proposal - See paragraph 15 in endorsement version.
915	Auditor General of South Africa	400	24	400/17	Please amend the 1st sentence as follows: "Compliance auditing promotes transparency by providing reliable reports as to whether funds, management and due process rights of citizens have been undertaken in accordance with authorities applicable to the entity. Compliance auditing..." Please replace "revealing" with "identifying" and "stewardship" with "governance" (ISSAI 100). The last sentence is confusing as it is not clear how a compliance audit can address the risk of fraud and how this can promote good governance. An audit assesses risk.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - See paragraph 15 in endorsement version.
977	Rigsrevisionen, Denmark	400	24	400/17	Suggest replacing "Fraud and corruption are by their nature elements undermining transparency" with "Fraud and corruption are by their nature elements which counteract transparency".	The text has been changed in line with the proposal - See paragraph 15 in endorsement version.
1215	Netherlands Court of Audit	400	24	400/17	see also comments at para 5	

234	National Audit Office of Norway	400	25	400/18	In our opinion this paragraph does not describe fundamental auditing principles and should therefore be taken out of the document.	Not accommodated. An improvement of the text could not be found - Paragrah explains fundamental characteristics of compliance auditing.
404	European Court of Auditors	400	25	400/18	Delete "tax payers or"	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - See paragraph 16
916	Auditor General of South Africa	400	25	400/18	Please replace "can" with "may".	The text has been changed in line with the proposal.
978	Rigsrevisionen, Denmark	400	25	400/18	Suggest deleting "when they are taxpayers or".	The comment has been accommodated to the extent possible - See paragraph 16
405	European Court of Auditors	400	26	400/19	the point should be made in a clearer way.	For CAS subgroup on Court of Accounts issues to consider on level 4.
570	TURKEY	400	26	400/19	Paragraph 26 says that there might be additional requirements for the SAIs with a judicial power in compliance auditing, but provides no explanation about these requirements. There may be potential conflicts between judicial requirements and the requirements of the compliance auditing. This situation can also be encountered in financial auditing. For instance, duplication of certain audit activities can occur in cases where financial auditing and compliance auditing are performed jointly. Thus, financial auditing and compliance auditing should be considered together, and a single audit process should enable the auditor to form an opinion on the financial statements by extrapolating the audit findings related to financial transactions, as well as the compliance of these transactions with authorities. This issue is also related to broadening the definition of subject matter, which is explained in relation to paragraph 41 below.	Not accommodated. An improvement of the text could not be found - This is one of many options when using ISSAI 4200 combined with the ISSAI 1000 series. Using the ISSAI 4000 series requires a separate report or opinion on compliance.
587	COUR DES COMPTES - France	400	26	400/19	Comment 2: the wording that states "In certain countries, the SAI is a court, composed of judges, which has authority over State accountants who must render accounts to it" is perfectly appropriate to the French situation. Certain SAIs (Supreme Audit Institutions), however, have authority not only over State accountants but also over other public officials, which is why it would be advisable to change "over State accountants" to "over State accountants and other public officials".	The text has been changed in line with the proposal.
917	Auditor General of South Africa	400	26	400/19	Please delete this paragraph as it is a duplication of ISSAI 100 and not necessary to be repeated	The group found the wording of the exposure draft preferable - The paragraph is crucial for further development of requirements and guidance for courts on level 4.
406	European Court of Auditors	400	27	400/	Most SAIs do not have a "jurisdiction". Delete the rest of the sentence from "and mat vary widely.."	The text has been changed in line with the proposal - Paragraph deleted due to duplications.
918	Auditor General of South Africa	400	27	400/	Please delete as this is a duplication of paragraph 21.	The text has been changed in line with the proposal - Paragraph deleted
713	Brazilian Court of Accounting (TCU)	400	28	400/20	Comment: 3rd bullet- The word "performed" could be excluded. Amendment: . together with performance auditing	The text has been changed in line with the proposal.

407	European Court of Auditors	400	29	400/21	delete first sentence. After the next sentence please insert the sentence: "The premises and decisions of the legislature are the origins of the authorities governing cash flow in the public sector". Thereafter delete the last sentence from "as the broader perspective..."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - The fact that decisions and premises of the legislature forms the basis of compliance as the broader perspective of financial auditing is the "business idea" of ISSAI 4200. See paragraph 19 in endorsement version.
920	Auditor General of South Africa	400	29	400/21	It is not clear what this paragraph is trying to say. The paragraph does not relate to the heading. When is a compliance audit classified under this category? The classification described under ISSAI 4200.15 should be included here. This paragraph should be deleted.	The group found the wording of the exposure draft preferable - The fact that decisions and premises of the legislature forms the basis of compliance as the broader perspective of financial auditing is the "business idea" of ISSAI 4200.
921	Auditor General of South Africa	400	30	400/22	Please replace "audit mandate" with the "mandate of a SAI".	The text has been changed in line with the proposal.
235	National Audit Office of Norway	400	31	400/23	This paragraph is not in compliance with ISSAI 1250 paragraph 6, which distinguishes between laws and regulations with a direct and an indirect effect on the financial statement. The paragraph should be adjusted according to ISSAI 1250.	The comment has been accommodated to the extent possible - Adjusted in accordance with ISSAI 200: "Direct and material effects" on the financial statements. See paragraph 21.
408	European Court of Auditors	400	31	400/23	delete – it does not add much value, and if not deleted, add the underlined “evidence regarding compliance with those laws and regulations...”.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - The paragraph is crucial as to explain the cross-references and interlinkages between ISSAI 4200 and the ISSAI 1000 series. See paragraph 21.
571	TURKEY	400	31	400/23	Paragraph 31 states that compliance auditing is an independent assessment of whether a specific subject matter complies with applicable authorities identified as criteria. However, it is ambiguous whether “a specific subject matter” included in this definition refers to the “whole entity”. Can “subject matter” be the “entity” itself as a whole in compliance auditing? It is emphasized in many parts of the draft document on compliance auditing (ISSAI 400) (for instance, Paragraph 41 and 42) that “subject matter” can include a wide range of elements. However, it is inevitable to encounter with some uncertainties or confusions about the concepts of “subject matter” and “entity” when financial auditing and compliance auditing are performed jointly. While auditors form their opinions about the “entity” as a whole in financial auditing, compliance-related opinion can only be formed about the “subject matter” in compliance auditing. Let’s suppose that we perform a entity-based audit concerning a public administration and carry out compliance audit and financial audit together. At the end of the audit, while auditors will form an audit opinion about the "entity" as required of by the financial audit standards, the compliance-related opinion will be formed only in relation to the specific subject matter(s) selected for auditing. Provided that the subject matters are selected so as to cover all the transactions constituting the financial statements (as it is necessary in an entity-based audit); a large number of audit opinions might come out in relation to the compliance of various subject matters. Such a situation may not yield appropriate and useful results in terms of the format of the audit report, as well as for the users.	The comment has been accommodated to the extent possible - "Subject matter" has been modified. See paragraph 31 and 32. Further explained in ISSAI 100.

922	Auditor General of South Africa	400	31	400/23	<p>Please delete the 1st and 2nd sentences as they are a duplication of paragraph 19. In the 3rd sentence it is incorrect to state that a financial statement audit focuses on the legal and regulatory framework of the auditee as it focuses on the financial reporting framework of the auditee.</p> <p>The words audit of financial statements should not be in Caps.</p> <p>In the last sentence it is incorrect to state that the audit of the financial statements influences the decision on which standards to use. The standards for financial auditing will always take preference in the audit of financial statements. The same consideration counts for paragraph 34.</p>	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - See paragraph 21.
1216	Netherlands Court of Audit	400	31	400/23	<p>Regarding the statement in the last sentence. When we (NCA) perform compliance auditing in our financial audit, our auditors apply professional judgement to decide whether specific laws and regulations NOT ONLY have an impact on the financial statements but ALSO ON the regularity of the spending of the amounts included in the financial statements. The object of compliance auditing in the framework of financial auditing can hence regard both the financial statements as the included financial transactions itself. (This means for example taht we can judge that a part of the money is not regulary spended whilst the financial statements still give a true and fair view, and are compiled in compliance with the legal requirements over financial reporting.)</p>	
923	Auditor General of South Africa	400	32	400/24	<p>The paragraph 1st sentence should read "ISSAI 4200 provides guidance on compliance audits performed as part of the audit of the financial statements."</p>	The group found the wording of the exposure draft preferable - ISSAI 4200 reads "Compliance Audit related to the audit of financial statements"
135	National Audit Office, Malta	400	33	400/25	<p>The first sentence of this Article can be split into two separate sentences as follows: "Compliance auditing may also be planned, performed and reported on separately from the audit of financial statements. ISSAI 4100 provides guidance on the audit methodology to be used in such cases."</p>	The comment has been accommodated to the extent possible - ISSAI 4100 does not provide methodology, but requirements and guidance.
924	Auditor General of South Africa	400	34	400/26	<p>Please amend the paragraph to read as follows: "When compliance auditing is performed as a part of a performance audit, compliance is assessed one of many aspects of economy, efficiency and effectiveness. Non-compliance might be the cause of, an explanation for, or a consequence of, the state of the activities under scrutiny in a performance audit. When performing compliance audits related to..."</p>	The text has been changed in line with the proposal.
1217	Netherlands Court of Audit	400	34	400/26	<p>We propose: "When performing compliance auditing related to a performance audit, auditors make use of their professional judgment to decide whether to apply the ISSAIs on Performance Audit and/or Compliance Audit as principle, or both. Auditors should explain how non-compliance may hamper economic, efficient of effective performance."</p>	The proposal has led to an improvement of the text. The group has, however, adjusted the proposed solution in order to also accommodate other comments and considerations.
7	State Audit Office of the Republic of Latvia	400	35	400/27	<p>Technical problem (grammer) - it seems that a word "an" should be in place of "ac".</p>	The text has been changed in line with the proposal.
409	European Court of Auditors	400	35	400/27	<p>delete the first sentence. If not deleted, consider whether the first sentence is always correct. Perhaps better: "Compliance auditing is performed in order to assess whether activities, financial transaction and/or information are in compliance with applicable rules and regulations".</p>	The text has been changed in line with the proposal.
714	Brazilian Court of Accounting (TCU)	400	35	400/27	<p>Comment: 5th line- It is written "ac" instead of "a" Amendment: ...before conducting a compliance audit.</p>	The text has been changed in line with the proposal.
925	Auditor General of South Africa	400	35	400/27	<p>In the st sentence refer to authorities instead of a lsit of issues which are not consistent with what is said in paragraph 6. In the 3rd sentence replace "for" with "to". In the 4th sentence replace "ac" with "a". Please delete the 5th sentence as it is not correct, the strategic decisions of a SAI will not be influenced by the elements of a compliance audit.</p>	The text has been changed in line with the proposal.

236	National Audit Office of Norway	400	36	400/28	"Authorities" is an important concept and we suggest that this concept is described in ISSAI 100. We would suggest that the first sentence in this paragraph is rewritten, describing the importance in "authorities" rather than saying that it is the first element of compliance auditing.	The comment has been accommodated to the extent possible - Cf also ISSAI 100.
410	European Court of Auditors	400	36	400/28	Delete. replace with: The first element of compliance auditing is to identify the rules and regulations which are applicable to the subject matter at hand. They are the sources of audit criteria.	The proposal was not followed. The group find that the wording accommodates all considerations as good as possible
411	European Court of Auditors	400	36	400/28	36 and 37: A bit unfortunate to use "authorities" in this context	Not accommodated. An improvement of the text could not be found - Authorities is a basic term in the ISSAI 4000 series and accepted as INTOSAI terminology through its endorsement. The reason for choosing "authorities" as a term is to express both the notion of regularity and propriety in Compliance Audit. "Rules and regulations" would narrow the notion on Compliance Audit to solely audit of regularity.
926	Auditor General of South Africa	400	36	400/28	Please delete the 1st sentence as it is incorrect that authorities is the 1st element, they are the base from which the criteria are derived (also amend heading). The 2nd sentence is repeated in paragraph 40 2nd sentence. The 3rd sentence is incorrect, the authorities depend on what laws and regulations are applicable to the auditee. The SAI has to determine the extent to which they will be audited. The mandate of the SAI does not influence what authorities apply to an auditee.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph 26 redrafted. "Authorities" are the sources of audit criteria and hence the first element to be identified by the auditor before conducting an audit.
553	Hungary	400	37	400/29	A definition is provided for the term 'authorities' in this section (and also in Section 6) . But instead, in many places the text is using - with the same meaning - another term: 'laws and regulations'. Please use the same term in the text.	The text has been changed in line with the proposal - "Authorities" is the basic term.
927	Auditor General of South Africa	400	37	400/29	Please delete as authorities is already defined in paragraph 6 and should be defined at the beginning of the document.	The group found the wording of the exposure draft preferable - Paragraph 6 deleted.
412	European Court of Auditors	400	38	400/32	the distinction between regularity and propriety seems unclear, cf above. Perhaps it is better to introduce "general principles of law" as the basis for propriety, as indicated in footnote 14..	The comment has been accommodated to the extent possible - Paragraph 38 adjusted. Propriety is defined as general principles of sound public sector financial management and conduct of public sector officials. See ISSAI 4100/4200 chapter 4, item 3. b).
588	COUR DES COMPTES - France	400	38	400/32	Comment 3: the notion of "general principles of sound public sector financial management" is not apparent. It leads the reader to wonder whether there are any specific public features of the principles of good governance. We would suggest inserting a description or some examples of the general principles of good governance, particularly in the public sector.	Propriety to be considered for further development in maintenance of level 4.
928	Auditor General of South Africa	400	38	400/32	The paragraph refers to when there are no criteria due to gaps in legislation and that compliance will then be tested using principles of sound public sector financial management. It is not clear how the auditor will be able to enforce this, or whether this would ever occur, how can it be compliance when there is no law or regulation to comply with, it would then be some recommendation based on best practice which is something entirely different to compliance.	Propriety to be considered for further development in maintenance of level 4.

21	State Audit Bureau State of Kuwait	400	39	400/30	The paragraph needs clarification by providing examples of legislative gaps	The comment has been accommodated to the extent possible - Paragraph 28, see paragraph 30.
237	National Audit Office of Norway	400	39	400/30	This paragraph describes that the sources of the audit criteria can be a part of the audit. It is questionable whether an authority can both be a source of criteria and a part of the subject matter information at the same time. In our opinion, the auditor does not include the contents of authorities in the audit objective, but might question the suitability, based on the audit findings.	Not accommodated. An improvement of the text could not be found - See ISSAI 4100/4200 chapter 6.3 Criteria.
929	Auditor General of South Africa	400	39	400/30	Please clarify what is meant by the last sentence of this paragraph, it is not understandable.	The comment has been accommodated.
979	Rigsrevisionen, Denmark	400	39	400/30	We suggest elaborating a bit further as this is a key issue in compliance auditing. The following could be inserted at the end of item 39: "The auditor may thus be required to consider whether ministries and other public authorities are exercising their administrative authority to issue rules and regulations, make assessments and decisions, in compliance with current legislation and generally accepted administrative principles. The auditor's assessment of the subject matter should be based on the state of law prevailing at the time of the event concerned. In case the state of law is unclear it will normally not be for the auditor to clarify how the state of law should be, but it may be relevant to provide information on the issue in the audit report."	The group found the wording of the exposure draft preferable - The proposal was considered too detailed at this level. To be considered for maintenance.
171	Belgian Court Of Audit	400	40	400/31	The item doesn't state clearly who has to agree that the criteria are relevant, reliable, ... Only the auditor? Or also the intended users, or even the responsible party? What should the auditor do when the responsible party disagrees with 1 or more criteria, while he believes these criteria are very important for the audit? Proposal of redrafting: "... The auditor identifies suitable criteria on the basis of authorities. This means criteria which he believes are relevant, reliable, complete, objective, understandable, comparable, acceptable and available. Without ..."	The comment has been accommodated to the extent possible - Reformulated in accordance with ISSAI 4100/4200 para. 44/51.
413	European Court of Auditors	400	40	400/31	40: delete first sentence (repetition and maybe not fully correct). 40: It is a bit unclear. Perhaps it would be better to explain that criteria derived from legislation per definition are relevant, reliable, complete etc.	The group found the wording of the exposure draft preferable - First sentence is definition of criteria, see ISSAI 4100/4200 para. 42/49. Requirements for suitable criteria are outlined in ISSAI 4100/4200 para. 44/51.
172	Belgian Court Of Audit	400	41	400/33	The underlying subject matter can also be the regulation (legislation, regulation,...) itself, especially when the compliance audit is performed together with performance auditing (item 34). Therefore "principles of good regulations" should be included in the authorities (item 37).	The group found the wording of the exposure draft preferable - Basic definition not changed at this stage. Taken into consideration for maintenance.
238	National Audit Office of Norway	400	41	400/33	We find it confusing that the definition of "subject matter" differs between the documents at level 3. We would recommend to harmonize the definition across all the documents and would refer to ISSAI 300 paragraph 6 for a more clear definition.	The comment has been accommodated - "Subject matter" has been modified. See paragraph 31 and 32. Further explained in ISSAI 100.
719	Brazilian Court of Accounting (TCU)	400	42	400/ -	Comment: mistake on wording in line 9. Amendment: "...where it is established a standardized reporting framework."	The text has been changed in line with the proposal.

932	Auditor General of South Africa	400	42	400/-	<p>Again the example of subject matter information provided relates to performance information in South Africa and is not a compliance audit. Further the statement that the audit of subject matter information is often related to situations where there is a standardised reporting framework is not applicable in a compliance audit scenario. Also the term subject matter cannot be used throughout the ISSAI as a common term for both as these are 2 different concepts that are difficult to understand.</p> <p>Please include a "statement of compliance" as an example. Compliance audit approach is mostly used for auditing compliance with legislation and the examples given in the ISSAI do not clearly include this. Indicate that subject matter information is typically not available for direct engagements and is provided by the auditor.</p> <p>The sentence starting with "The scope of..." seems out of place.</p> <p>The sentence starting with "The audit of ..." is unclear and also seems incorrect.</p>	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - "Subject matter" has been modified. See paragraph 31 and 32. Further explained in ISSAI 100.
416	European Court of Auditors	400	44	400/35	44: suggest deleting this para as it is repetitive.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Redrafted. See paragraph 33.
933	Auditor General of South Africa	400	45	400/36	Please replace "identify" with "understand". The paragraph refers to the issue of a compliance report. It should be mentioned that it might not be a separate report but could form part of the SAI's other legal and regulatory reporting requirements.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph 34. The ISSAI 4000 series clearly requires a separate compliance audit report.
934	Auditor General of South Africa	400	46	400/37	The responsible party cannot be the executive branch of government as they are too far removed from the auditee.	Not accommodated. An improvement of the text could not be found - Depending on the level of government where the audit is conducted. See para. 16.
935	Auditor General of South Africa	400	47	400/38	Please amend the 3rd sentence to read as follows: "The legislature makes decisions and fixes priorities concerning public sector expenditure and income. A primary user of compliance auditor's reports may include the entity that issued the authorities identified as criteria of the audit.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph 36.
173	Belgian Court Of Audit	400	49	400/40	The notion "audit risk" should be explained in a way that is coherent with other ISSAI texts. 400/49 states: "...the risk of providing incorrect conclusions (audit risk)", whereas 300/20 states: "The audit risk concerns more than incorrect or incomplete conclusions but also the risk of providing unbalanced information and not adding value to the users".	Not accommodated. An improvement of the text could not be found - Differences in concepts due to differences in audit types.
241	National Audit Office of Norway	400	49	400/40	This paragraph claims that as an audit in most cases will not cover all elements within a subject matter, an approach for sampling needs to be applied. We believe that the need for sampling depends on the scope of the audit. With a very narrow scope, the auditor can perform a more effective audit without using sampling.	The comment has been accommodated - Covered by the formulation "in most cases".
720	Brazilian Court of Accounting (TCU)	400	50	400/	Comment: mistake on wording in the last line. Amendment: "...where it is established a standardized reporting framework..."	The text has been changed in line with the proposal.
937	Auditor General of South Africa	400	50	400/	<p>Please replace 'also often presents' with 'may present'. Please amend the last sentence: "...there is an established standardised reporting framework as criteria for the audit."</p> <p>The term attestation should be described in a separate paragraph. Please refer to comments on paragraphs 42 & 43.</p>	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Text redrafted and adapted to ISSAI 100.

151	National Audit Office, Malta	400	51	400/	Further explanation is to be given to the second sentence of Article 51 of ISSAI 400 i.e. "Direct engagements often occur when the auditor needs to identify the criteria of the audit."	Taken into consideration for maintenance.
243	National Audit Office of Norway	400	51	400/	This paragraph describes compliance audit when performed as a direct engagement. We find it difficult to understand what the responsibility of the auditor is when the audit is performed as an direct engagement. We derive from this paragraph that the auditor sometimes only have responsibility for the measurement or evaluation. In our opinion, however, the auditor is responsible for more than just presenting the result of the measurement or evaluation. The auditor should also form a conclusion or opinion about the subject matter.	The comment has been accommodated to the extent possible - Redrafted text in ISSAI 100.
981	Rigsrevisionen, Denmark	400	51	400/	Item 51-52. This come across as a repetition (in a longer from) of item 42 and disturbs the connection between item 50 and 53-54. Moreover there is a confusing redundancy of concepts: Item 42 use "audit of subject matter information" – is that in fact not the same as an "attestation engagement" in item 51? Item 42 uses "audit of underlying subject matter" - is that in fact not the same as a "direct engagement" in item 51? We suggest either deleting item 51-52 or moving them to right after item 42 (so they become new items 43 and 44). If 51-52 are moved the following can be moved from item 42 to the new 43 and 44: "The audit of subject matter information is often related to situations where there is established a standardized reporting framework." (Changes to "Attestation engagements are often related to...") "The audit of underlying subject matters often occurs when the auditor needs to identify the criteria of the audit". (Changes to "direct engagements often occurs...")	The text has been changed in line with the proposal - Redrafted text in ISSAI 100.
244	National Audit Office of Norway	400	56	400/	We find it difficult to understand how legal basis implies identifying the elements related to a particular compliance audit, as these elements are "authorities and criteria", "subject matter", "the three parties of compliance auditing" and "assurance in compliance audit". We refer to paragraph 24 og 67 for further comments on "legal basis".	The comment has been accommodated - "Legal basis" deleted as terminology.
938	Auditor General of South Africa	400	56	400/	Please replace the sub heading "Legal basis" with "Applicable authorities". Please amend the paragraph as follows: "Auditors should identify the authorities applicable to the entity. Public sector entities are usually established by legislation and their operations are governed by various authorities. Management of a public sector entity is accountable for operating in accordance with the authorities governing them." This activity is in fact part of the understanding of the entity and part of planning. Again please just refer to authorities as defined, laws and reguslations are encompassed in the definition of authorities.. Please also use another term for elements in the last sentence as this can be confused with the overall elements as per the heading on page 10.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - "Legal basis" deleted, as the term in ISSAI 4000 series covers the meaning "identifying the three parties of the audit".
983	Rigsrevisionen, Denmark	400	56	400/	Suggest deleting the first sentence: "Public sector entities are usually established by legislation and their operations are governed by various authorities"	The comment has been accommodated - Principle deleted.
939	Auditor General of South Africa	400	57	400/44	Please include a full stop after the first sentence.	The text has been changed in line with the proposal.

984	Rigsrevisionen, Denmark	400	58	400/45	The bold statement does not reflect it concerns compliance auditing. Suggestion: (bold) "Auditors should have access to the necessary skills, including competencies in law".	The group found the wording of the exposure draft preferable - Competencies in law is one of many relevant skills in compliance auditing and should not be highlighted in specific.
555	Hungary	400	59	400/	This Section on 'due care' is largely identical with the corresponding Section 41 of ISSAI 100. A repetition.	The comment has been accommodated.
985	Rigsrevisionen, Denmark	400	59	400/	The bold statement does not reflect it concerns compliance auditing. Suggestion: (bold) "Auditors should understand the legal base and exercise due professional care".	The group found the wording of the exposure draft preferable - Legal basis deleted as term in ISSAI 400.
65	National audit office of Lithuania	400	60	400/46	It is said, that "The auditor should consider three different dimensions of audit risk: inherent risk, control risk and detection risk, in relation to the subject matter and the reporting format, i.e. whether the subject matter is quantitative or qualitative and whether the report is long form or short form, and either giving an opinion or conclusion". In our opinion, form of the report (long or short) has no impact or relation to the audit risk (inherent, control of detection) whatsoever.	The comment has been accommodated - Paragraph 44.
174	Belgian Court Of Audit	400	60	400/46	The three different dimensions of audit risk (inherent risk, control risk and detection risk) should be briefly defined or explained (or illustrated with an example). Compare with: 200/103-104, 300/20. The more detailed ISSAI, like ISSAI 4100, only give examples for these notions as far as procurements are concerned.	Not accommodated. An improvement of the text could not be found - Relevant for maintenance of level 4.
245	National Audit Office of Norway	400	60	400/46	The footnote is, in our opinion, not correct. Confer ISSAI 200.	The comment has been accommodated - Paragraph 44.
940	Auditor General of South Africa	400	60	400/46	Please include a full stop after the first sentence. Please delete footnote 21 as it is inaccurate. Further please also don't refer to the dimensions of audit risk as the ISAs do not require this.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph 44.
986	Rigsrevisionen, Denmark	400	60	400/46	The item on audit risk does not reflect that this ISSAI concerns compliance auditing. It requires some explanation how the concepts of control risk and detection risk (the risk formula) can be applied and relates to audit risk in cases where the auditor does not provide an opinion.	To be considered for maintenance of level 4.
420	European Court of Auditors	400	61	400/47	61: what is "...materiality of a condition in compliance auditing.."? Perhaps better to write "...materiality of non-compliance with a given provision will among...."	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph 45.
572	TURKEY	400	61	400/47	Paragraph 61 states that auditors should consider materiality throughout the audit process. While the draft document on compliance audit (ISSAI 400) and auditing guidelines (ISSAI 4000, ISSAI 4100 and ISSAI 4200) underlines materiality, they do not contain any explanation regarding the materiality base and materiality ratio. The entirety of Paragraph 61 implies that a separate materiality level will be determined for each audit subject matter. Determining a separate materiality level for each audit subject matter would make it difficult to form a "single opinion on compliance" in the compliance audits to be carried out with financial audit (which is addressed by ISSAI 4200) because there is already a general materiality level specified for the entirety of the audited entity within the scope of financial audit. Therefore, in the context of ISSAI 4200, we think that there is no need to determine a separate materiality level. In addition, there is no explanation on what the materiality level would be for the non-financial audit matters. Additional explanations need to be provided on this.	To be considered for maintenance of level 4.

716	Brazilian Court of Accounting (TCU)	400	61	400/47	Comment: Substitute stewardship for management, which is more usual (last sentence) Amendment: ..., accountability and good management or...	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Good governance is the term chosen.
941	Auditor General of South Africa	400	61	400/47	Please include a full stop after the first sentence. Please delete the words "related to the legal basis of the audit" as materiality is only based on the information needs of the users. It should be explained how the auditor decides which authorities to select for the audit (there are many) and which part of those authorities to test. Refer to comments on 41 & 42.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph 45.
987	Rigsrevisionen, Denmark	400	61	400/47	The bold statement does not reflect that it concerns compliance auditing. Suggestion: (bold) "Auditors should consider the materiality of potential cases of non-compliance throughout the audit process"	The group found the wording of the exposure draft preferable - Materiality in compliance audit is related both to compliance and non-compliance.
66	National audit office of Lithuania	400	62	400/43	Professional judgement is a separate term, that could be and is used separately from professional scepticism (i.e. paragraph 63) as is not an audit principle, as said in this paragraph, but rather actions /decisions taken by auditor. Both terms should be named and described independently from one another, but stating, that while making professional judgement auditor should invoke professional scepticism. Professional judgements are made throughout the whole audit process, so it is not needed to provide details as to when it is used.	The comment has been accommodated - Text modified. Paragraph 46.
136	National Audit Office, Malta	400	62	400/43	It is proposed that this Article would be reworded as follows: "Auditors should maintain professional judgement and skepticism throughout the audit process. Professional judgement represents the application of collective knowledge, skills and experience to the audit process. Professional skepticism is an attitude that includes a questioning mind, being alert to conditions which may indicate lack of compliance with authorities due to error or fraud, and a critical assessment of audit evidence. Professional skepticism and professional judgement are important throughout the audit. These principles are based on the interaction of professional and behavioural characteristics that recognise the auditor's responsibility to carry out analyses and reach conclusions based on evidence collected, whilst maintaining professional distance, open-mindedness, receptiveness to views and arguments, and an alert and questioning attitude."	The text has been changed in line with the proposal - Text modified. Paragraph 46.
421	European Court of Auditors	400	62	400/43	62, 2nd paragraph: "assess" or "revisit" (which is used in para 73) instead of determine	The text has been changed in line with the proposal.
556	Hungary	400	62	400/43	The first passage of this section is identical with ISSAI 100 Section 43, as even referenced by a footnote. A repetition. If cancelled here, the message and points communicated by ISSAI 400 would not be compromised, but it would make the standard more transparent and visible.	The group found the wording of the exposure draft preferable - ISSAI 400 is written as a stand alone document - to be read both vertically - within level 3- but also horizontally - as the basis for the ISSAI 4000 series at level 4. Duplications with 100 are consciously chosen related to the further development of level 4 as an authoritative standard. Professional judgment and skepticism is not yet described at level 4 for Compliance Audit and hence no specific contents for this field of auditing exists at present.

942	Auditor General of South Africa	400	62	400/43	In the 2nd paragraph please replace "legal basis" with "applicable authorities". Please ensure this throughout the ISSAI.	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Legal basis deleted.
988	Rigsrevisionen, Denmark	400	62	400/43	The bold statement does not reflect that it concerns compliance auditing. Suggestion: (bold) "Auditors should maintain professional judgment and skepticism throughout the audit process. In compliance auditing this implies that auditors exercise judgement about legal matters"	The group found the wording of the exposure draft preferable - Specific contents for compliance audit to be developed in maintenance process of level 4. Judgment about legal matters may be one of many relevant aspects.
153	National Audit Office, Malta	400	63	400/48	In Article 63 of ISSAI 400, guidelines are to be provided on what constitutes retention of documentation "for an appropriate period of time" (last sentence of Article).	To be considered for maintenance.
989	Rigsrevisionen, Denmark	400	63	400/48	No message on compliance auditing – consider deleting the item.	Not accommodated. An improvement of the text could not be found - Paragraph 47 to be developed further as requirement at level 4.
247	National Audit Office of Norway	400	64	400/49	We agree that criteria should be communicated, but suggest a change in the second last sentence: "the auditor should communicate the audit criteria to the responsible party".	The comment has been accommodated - Paragraph 48.
422	European Court of Auditors	400	64	400/49	64: The para does not state whom the auditor normally is supposed to communicate with. Should the auditor who finds a material non-compliance communicate this to management during the audit process – and before the SAI's quality control procedures are completed? I think that is not the normal situation and that it depends on what the non-compliance is about.	To be considered for maintenance.
990	Rigsrevisionen, Denmark	400	64	400/49	No message on compliance auditing – consider deleting the item.	Not accommodated. An improvement of the text could not be found - Paragraph 48 to be developed further as requirement at level 4.
137	National Audit Office, Malta	400	65	400/51	It is being proposed that the first paragraph to this Article be reworded as follows: "Determination of the subject matter and criteria is one of the first steps to be carried out in a compliance audit. The subject matter and criteria may be prescribed in the mandate of the SAI or in the legislation. The subject matter may also be identified by the auditor." A separate paragraph is then to be added as follows: "Subject matters may take many forms and have many characteristics. When identifying the subject matter, the auditor should develop an analysis of the audited entity assessing materiality and risk, whilst applying professional judgement and skepticism."	The text has been changed in line with the proposal - Paragraph 50.
175	Belgian Court Of Audit	400	65	400/51	It is necessary to warn that risk analysis, as tool for identifying subject matters, has its limitations. (see more extensively the comments at 300/28) Other factors, like expected added value of the audit, might also be taken into account.	To be considered for maintenance
248	National Audit Office of Norway	400	65	400/51	The second part of this paragraph describes that the subject matter should be identifiable. We find this a contradiction in terms and suggest that this sentence is removed.	The group found the wording of the exposure draft preferable - Cf. ISSAI 4100/4200 paragraphs. 37/43.
249	National Audit Office of Norway	400	65	400/51	The third part of this paragraph describes that the auditor conclude on the audit scope. In our opinion, the auditor concludes on audit questions and/or audit objectives. This is also in compliance with ISSAI 300. The term "audit questions" is also described in ISSAI 4200 paragraph 5. We suggest that ISSAI 400 is updated to bring these documents in compliance with each other.	The comment has been accommodated to the extent possible - In Compliance Audit the auditors concludes on the criteria.
154	National Audit Office, Malta	400	66	400/50	A clear distinction is to be made between audit scope and audit objectives in compliance auditing.	The comment has been accommodated to the extent possible - Audit scope used as only term in ISSAI 400. Paragraph 49.

250	National Audit Office of Norway	400	66	400/50	This paragraph describes the relation between "the audit scope" and the objective of the audit. We find that this description is not compliant with other paragraphs. As mentioned earlier, we prefer a clear definition of "audit scope", both in ISSAI 100 and ISSAI 400 as this term is used throughout ISSAI 100-400 and therefore is an important term.	The comment has been accommodated to the extent possible - Audit scope as only term in ISSAI 400. Paragraph 49. Cross cutting issue.
943	Auditor General of South Africa	400	66	400/50	In the 1st sentence please replace "start the audit by determining" with "determine it". The auditor's determination of the scope of the audit should also include which authorities and which parts thereof will be covered.	The text has been changed in line with the proposal - Paragraph 49.
251	National Audit Office of Norway	400	67	400/52	As mentioned earlier, we find that the term "legal basis" to some degree overlap with the term "authorities". The headline for this paragraph is "Understanding the entity". This is an important part of the planning process, but we suggest that this is described in more detail, however not using the term "legal basis".	The comment has been accommodated - "Legal basis" deleted. "Understanding the entity" in need for detailed considered in maintenance process.
573	TURKEY	400	67	400/52	Paragraph 67 should say "understanding the audit matter" instead of "understanding the entity".	The group found the wording of the exposure draft preferable - Incorrect terminology.
68	National audit office of Lithuania	400	68	400/53	"quantitative or qualitative internal controls" - in literature there is no such definitions, so they should'nt be used.	The group found the wording of the exposure draft preferable - Compliance audit defined and performed both in qualitative and quantitative terms. To be developed further during maintenance.
252	National Audit Office of Norway	400	68	400/53	In our opinion, the second half of this paragraph is information that should be a part of the ISSAIs at level 4 or as a part of a tutorial, as it is not fundamental principles.	Not accommodated. An improvement of the text could not be found - Fundamental guidance for compliance audit.
253	National Audit Office of Norway	400	68	400/53	According to the second half of this paragraph, the scope of the audit may be to assess a qualitative or quantitative subject matter. As mentioned earlier, the term "the scope of the audit" should be clearly defined, both in ISSAI 100 and ISSAI 400.	The comment has been accommodated - Cross-cutting issue.
633	Australian National Audit Office	400	68	400/53	In the discussion about understanding the entity and its environment including internal control, a discussion regarding the entity's compliance framework may be useful. For example, understanding the entity specifically in relation to compliance may involve an understanding of the entity's internal policies and procedures regarding compliance, staff training and/or monitoring programs.	To be considered for maintenace of level 4.
944	Auditor General of South Africa	400	68	400/53	Please include a full stop after the first sentence.	The text has been changed in line with the proposal.
991	Rigsrevisionen, Denmark	400	68	400/53	The bold statement does not reflect that it concerns compliance auditing. Suggestion: (bold) "Auditors should understand the control environment and the relevant internal controls and consider whether they are likely to prevent material instances of non-compliance"	The text has been changed in line with the proposal - Paragraph 52.
634	Australian National Audit Office	400	69	400/54	As part of the risk assessment, the auditor should evaluate any breaches detected to determine whether they are material. For example, the auditor may consider the nature of the breach (one-off or systemic), etc.	The comment has been accommodated - Paragraph 53.
992	Rigsrevisionen, Denmark	400	69	400/54	The bold statement does not reflect that it concerns compliance auditing. Suggestion: (bold) "Auditors should perform a risk assessment to identify risks of non-compliance"	The text has been changed in line with the proposal - Paragraph 53.

466	Swedish National Audit Office	400	70	400/55	We believe that consideration of fraud in relation to compliance audit need to reflect not only fraud related to the execution of public authority, but also fraudulent reporting in relation to compliance audits, for situations when the audit is based on managements reporting on compliance (attestation engagements).	The comment has been accommodated - Paragraph 54
557	Hungary	400	70	400/55	This Section deals with the concept of fraud and the treatment of detected fraud by the auditor. However, fraud is a legal term, which is defined by the individual national legislations. In the Hungarian criminal law, the main component of fraud is the 'damage caused', and not the 'improper benefit', which is in the focus of the definition provided for fraud in the second passage of this Section. Therefore, it would be reasonable to cancel or change this definition of fraud. The definition should refer to the risk of 'material non-compliance'/'material misstatement'/'material mismanagement'. (Please take into account that the auditors can detect during the audit criminal offences that meet the criteria of fraud and are not mentioned in the definition.)	Not accommodated. An improvement of the text could not be found - International level of terminology
945	Auditor General of South Africa	400	70	400/55	Please include a full stop after the first sentence.	The text has been changed in line with the proposal.
254	National Audit Office of Norway	400	71	400/56	From the information in the paragraph, we find it difficult to understand that there is a need for both an audit strategy and plan. In case both is necessary, we recommend that this paragraph clearly explains the difference in purpose and content.	Not accommodated. An improvement of the text could not be found - Required at level 4. Purpose and content to be considered during maintenace.
993	Rigsrevisionen, Denmark	400	71	400/56	No message on compliance auditing – consider to delete the item. If the item is kept, suggest replacing "discussions with relevant members" with "discussions between relevant members".	The proposal has led to an improvement of the text. The group has strived to reconcile other considerations as well - Paragraph 55
1102	Government Accountability Office, USA	400	72	400/57	See specific pdf-file provided by GAO	The text has been changed in line with the proposal.
69	National audit office of Lithuania	400	73	400/58	"revised" instead of "revisited".	The text has been changed in line with the proposal.
138	National Audit Office, Malta	400	73	400/58	At the end of this Article, the following paragraph may be added: "If audit evidence obtained from one source is inconsistent with that obtained from another source; or the auditor has doubts over the reliability of information to be used as audit evidence, the auditor is to determine what modifications or additions to audit procedures are necessary to resolve the matter, and is to consider the effect of the matter, if any, on other aspects of the audit."	The text has been changed in line with the proposal - Paragraph 57
255	National Audit Office of Norway	400	73	400/58	In general we find that ISSAI 400 should clearly describe the difference between reporting in the form of a "conclusion" and in the form of an "opinion". In our opinion, the amount of audit work and level of assurance is not affected by how the auditor forms her conclusions. This should be clearly stated in this paragraph.	The comment has been accommodated to the extent possible - See redrafted ISSAI 100/ paragraph 57.
256	National Audit Office of Norway	400	73	400/58	The first sentence describes that the auditor review the audit evidence to draw a conclusion, issue an opinion or describe the findings. This is not in compliance with ISSAI 100 paragraph 28 which describes that the result may be a conclusion or an opinion. We also refer to ISSAI 4200 paragraph 30 which describes that one of the objectives to be achieved is to report the findings and conclusions to the legislature and/or other bodies as appropriate. We suggest that this paragraph is rewritten to make it clear that audit findings is an important part of the auditor's report, but not an objective in itself.	The comment has been accommodated - Paragraph 57: Audit findings delted
467	Swedish National Audit Office	400	73	400/58	This paragraph allows the auditor to evaluate the audit evidence and based on the evidence reconsider the assurance level. We believe this is not appropriate. LA and RA are based on different procedures and not a choice when evaluating the evidence. We suggest this paragraph be rewritten to not allow for reconsideration of assurance levels based on the evaluation of evidence.	The comment has been accommodated - Paragraph 57. Reformulated
166	National Audit Office of the People's Republic of China	400	74	400/59	In order to maintain the alighment of terms used in ISSAI 200 and 400, it is proposed that the word "attest engagement" could be revised as "attestation engagement".	The text has been changed in line with the proposal.

167	National Audit Office of the People's Republic of China	400	74	400/59	There is no explanation or definition about the term "pervasiveness" used in the sentence "Where an opinion is provided the auditor should state whether it is unmodified or modified on the basis of an evaluation of materiality and pervasiveness". It is proposed that either this term is deleted or an explanation or definition about this term should be added.	Not accommodated. An improvement of the text could not be found - Definition given at level 4.
177	Belgian Court Of Audit	400	74	400/59	The report should indeed describe the limitations of the scope, but not the reasons for a limitation. Element 8 of the report can be completed with a description of other choices that have been made (e.g. methodology).	The comment has been accommodated - Paragraph 58
468	Swedish National Audit Office	400	74	400/59	We believe that it is necessary to include more comprehensive requirements on reporting of the criteria in the auditors report. Paragraph 74 mentions the identified criteria as part of the reporting, but it needs to be clearly stated not only the criteria, but also the relevance of the criteria. Since the ISSAI is opening up for "less formal" criteria we believe a clearly statement of criteria, including the relevance of this, is of great importance in order to be transparent to the readers of the report.	The comment has been accommodated - Paragraph 58
717	Brazilian Court of Accounting (TCU)	400	74	400/59	Comment: It is not necessary to detail the components of the audit report. Amendment: Eliminate the 4th paragraph.	
994	Rigsrevisionen, Denmark	400	74	400/59	Suggest deleting the following: "The compliance audit report itself includes the following elements (although not necessarily in the following order): 1 Title 2 Addressee 3 Objectives and scope of the audit, including the time period covered 4 Identification or description of the subject matter 5 Identified criteria 6 The legal basis of the audit 7 Identification of the auditing standards applied in performing the work 8 A summary of the work performed 9 Findings 10 A conclusion 11 Responses from the audited entity (as appropriate) 12 Recommendations (as appropriate) 13 Report date 14 Signature. " It is much too detailed for a set of fundamental principles and it does not reflect the way a SAI would normally report its results to parliament.	
946	Auditor General of South Africa	400	74	400/59	Please include a full stop after the first sentence and replace "contradiction" with "accuracy". The 2nd paragraph should relate to the information in paragraph 53.	The group found the wording of the exposure draft preferable - Principle of contradiction fundamental to compliance auditing. Assurance covered in 3rd paragraph.
947	Auditor General of South Africa	400	75	400/60	Please include a full stop after the first sentence.	The text has been changed in line with the proposal.
995	Rigsrevisionen, Denmark	400	75	400/60	The bold statement does not reflect that it concerns compliance auditing. Suggestion: (bold) "Auditors should follow up on instances of non-compliance when appropriate"	The text has been changed in line with the proposal - Paragraph 59

List 2 - Comments re. Authority of the ISSAIs - how the ISSAIs can be referred to

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The project group's considerations are explained in the paper

(Additional notes:)

No	SAI/org	ED ISSAI	Item	Corresponding item in final EV ISSAI	Comment to the item	
1149	Auditor General of Namibia	100	0	(no specific)	2.1 Authority of the ISSAIs: We appreciate that the current draft considers the Fundamental auditing principles which inter alia include ISSAI 100, as fundamental principles and thus retain their authority as such.	
751	Auditor General of South Africa	100	6	100/5	Please amend the paragraph to read as follows: "Level 4 translates the Fundamental Auditing Principles into more specific, detailed and operational guidelines that can be used in the conduct of an audit and as auditing standards when national auditing standards have not been developed. The General Auditing Guidelines (ISSAIs 1000-4999) contain the recommended requirements for financial, performance and compliance auditing while the Guidelines on specific subjects (ISSAIs 5000-5999) provide supplementary guidance on the auditing of specific subject matters or other important matters which may require the special attention of SAIs."	
4	State Audit Office of the Republic of Latvia	100	8	100/7	In general, we would like to specify whether making a reference to e.g. ISSAI 100 means that only principles of ISSAI 100 shall be applied or it means that also ISSAI 200-400 should be abided (and including General Auditing Guidelines - ISSAI 1000-4999)? We would evaluate an explanation concerning the "references".	no changes made in the documents. Para 8 defines that: A SAI may declare that the standards it has developed or adopted are based on or are consistent with the Fundamental Auditing Principles only if the standards fully comply with all relevant principles.
753	Auditor General of South Africa	100	8	100/7	It is not clear why the terms audit reports and auditor's reports are both used. They are the same. Please consider using "auditor's reports" only and make this amendment throughout the ISSAI and other ISSAIs exposed for comment. Please amend the paragraph to read as follows: "Reference to the Fundamental Auditing Principles in auditor's reports should only be made if the standards applied fully comply with all relevant principles therein, however it is not the intention that these principles override national laws, regulations or mandates."	
602	Australian National Audit Office	100	12	100/16	Suggest second sentence reads "decisions may include which auditing standards are applicable" rather than "decisions may include which auditing standards will be applied", as application of certain auditing standards is not optional.	

1002	Government Accountability Office, USA	100	55	100/51	<p>Regarding item 55-65:</p> <p>Observation</p> <p>As currently drafted, the level 3 ISSAIs do not include guidance on options if the auditor cannot comply with all the Principles. This is not an infrequent occurrence among auditors in government; for example, the head of a government audit organization may be required to serve ex officio on a governance committee with responsibilities that are not consistent with the principles of independence that apply to all auditors. As drafted, ISSAI 100 paragraph 57 states that an SAI “may declare that the standards it has developed or adopted are based on or consistent with the Fundamental Auditing Principles only if the standards fully comply with all relevant principles.” There is no guidance on how an auditor should report if the audit could not be conducted in accordance with all the Principles. We note that other audit standards do provide specific guidance for audits not conducted in accordance with all relevant standards. International Standard on Auditing (ISA) 200 requires compliance with all relevant standards except under clearly defined exceptional circumstances. ISA 700 and 705 indicate reporting requirements if these standards are or are not met. U.S. generally accepted government auditing standards (GAGAS) provide an example of an alternative approach. GAGAS discerns between unconditional requirements and those that allow some flexibility under limited circumstances if the audit objective is still met, with reporting considerations that apply to each type. GAGAS also allows for a modification of the required GAGAS compliance statement in cases where specific requirements were not followed. The modified compliance statement indicates to report users the nature and extent of any modifications made to the audit itself related to the deviation from the standards. This feature allows auditors operating under constraints that are beyond their control to serve the public interest by auditing and reporting as effectively as possible under the circumstances.</p> <p>Recommendation</p> <p>We recommend that the PSC review existing audit standards for options for report language modification if the auditor does not comply with all the Principles and that the PSC consider adding such guidance to ISSAI 100.</p>
294	European Court of Auditors	100	56	100/8	<p>Heading: The section on “Making reference to the ISSAIs” (Para 56-64) seems long, complicated and repetitive and would benefit from being redrafted.</p> <p>The same issue is also mentioned, in some detail, in ISSAI 200-400. A clearer text in ISSAI 100 and short references in ISSAI 200-400 would improve the overall readability.</p>
560	TURKEY	100	56	100/8	<p>The authority of ISSAIs is explained between paragraphs 56-65. These paragraphs may be provided under the heading "Purpose and Authority of ISSAIs" (paragraphs 4-9) to be consistent with the heading and with the other Level 3 documents.</p>
616	Australian National Audit Office	100	56	100/8	<p>This paragraph states that the principles can be used in 2 ways. We suggest that this is actually in 3 ways.</p> <ol style="list-style-type: none"> 1. To form a basis on which standards are developed 2. To form a basis on which national standards are adopted ;or 3. To form the basis for adoption of the General Auditing Guidelines (ISSAIs 1000-4999) as authoritative standards.
686	Brazilian Court of Accounting (TCU)	100	56	100/8	<p>Comment: Level 4 are General Guidelines not standards, particularly for PA.</p> <p>Amendment: The Fundamental Auditing Principles represent the core of the detailed auditing guidelines contained on level 4 of the ISSAI framework.</p>

1003	Government Accountability Office, USA	100	56	100/8	<p>Regarding item 56-61: Observation</p> <p>The PSC expects to establish that an SAI can comply with the Principles through adherence to authoritative audit standards that are based on or are consistent with the appropriate ISSAIs. However, the current draft is not clear on what constitutes “authoritative auditing standards” that can be evaluated for consistency with the Principles in accordance with proposed ISSAI 100 paragraph 57. A common understanding of the meaning of “authoritative auditing standards” is necessary for SAIs that follow comprehensive national audit standards that may in some respects diverge from international standards to take full advantage of the flexibility the Principles approach allows. We believe that “authoritative standards” could be defined as follows:</p> <p>The rules, principles, or other criteria promulgated by the parliament or by an authoritative source, such as the SAI itself, that in combination serve as a model for the SAI in conducting business and measuring the organization’s effectiveness. This would include any guidance such as policies and procedures that are systematically established by the SAI as requirements for the conduct of its business.</p> <p>Recommendation</p> <p>We recommend that the PSC develop guidance on what constitutes authoritative standards that would be acceptable under the Principles.</p> <p>Observation</p> <p>The sources and objectives of audit standards used by SAIs may differ by country. For example, the standards followed by one country’s SAI may have been developed specifically for that SAI, while those followed by another country’s SAI were developed for general use by all auditors working in the government environment. The second SAI in this example may augment the audit standards followed with policies and procedures that when considered along with the more general government audit standards, allow the SAI to comply fully with all relevant Principles. Partly as a consequence of this, it is our view that an SAI’s audit standards sometimes go beyond requirements formulated for general or government use and include rigorous policies and procedures implemented by the SAI. At GAO, all audits are subject to a quality assurance system that in many ways exceeds the requirements of the ISSAIs. This system builds on and</p>
1152	Auditor General of Namibia	100	56	100/8	Reference is made in the Introduction of this ISSAI 100, to the Specific Guidelines i.e. ISSAIs 5000-5999. However, throughout this section on “Conducting an Audit”..., no reference is made to the afore-mentioned ISSAIs. I foresee the need judged by the importance of these standards for any SAI. Also, these standards form part of the ISSAI Framework, Level 4.
793	Auditor General of South Africa	100	57	100/9	Please add "are" before "consistent" and align the 1st sentence with the rest of the paragraph.
794	Auditor General of South Africa	100	58	100/35	Please delete the 1st sentence and move the paragraph before paragraph 56.
1150	Auditor General of Namibia	100	59	100/35	The Principles 59-61 within the draft ISSAI 100 is especially valuable since it clarify the aspect of referencing to ISSAIs when conducting audits in accordance with the ISSAIs.
1151	Auditor General of Namibia	100	60	100/9	Third sentence: “ The General Auditing Principles includes the International Standards on Auditing(ISA’s)...” Suggestion: Consider to add: ISA together with a Practice note, even if ISSAI 200 will cover the Practice Notes for Guidelines on Financial Auditing.
795	Auditor General of South Africa	100	62	100/9	The information in this paragraph is included in the last sentence of paragraph 63. Please combine these paragraphs.
295	European Court of Auditors	100	63	100/10,11	Para 63 seems a little “muddled” and it appears illogical to state that SAIs may refer to the ISSAIs or the ISAs; taking into account the addresses of this standard, and the public sector context, it would seem natural to express a preference for the ISSAIs.

687	Brazilian Court of Accounting (TCU)	100	63	100/10,11	Comment: Reference to the possibility of the adoption of level 4 as authoritative standards must be limited to financial auditing since in performance auditing level 4 is in fact guidelines. It is not written in the form of a series of standards but sometimes giving possible good solutions to different situations (see also item 13 of ISSAI 300). Amendment: "In some jurisdictions SAIs may choose to adopt the General Auditing Guidelines on financial auditing as their authoritative standards. In such cases the auditor shall comply with all ISSAIs relevant to the engagement."
796	Auditor General of South Africa	100	63	100/10,11	Please include "to" after "in" in the 3rd sentence and "the" before "financial audit" in the 5th sentence.
1080	Government Accountability Office, USA	100	63	100/10,11	See specific pdf-file provided by GAO
797	Auditor General of South Africa	100	64	100/10,11	Please delete "or it may be communicated by the SAI in a more general form covering a defined range of engagements" as the standards applied should always be referred to in the auditor's report. If reference is made in a more general form it is unclear what should be stated and the suggested wording provided does not seem adequate or correct.
1182	Netherlands Court of Audit	100	64	100/10,11	ISSAI 100 is not mentioned as one of the applicable ISSAIs. Why not? ISSAI 100 is the most important one in my opinion.
798	Auditor General of South Africa	100	65	100/12	Please amend the paragraph to read as follows: "Audits may be conducted in accordance with both auditing standards of a specific jurisdiction or country and the General Auditing Guidelines. In which case reference should be made to both national standards and the ISSAIs or ISAs."
1081	Government Accountability Office, USA	100	65	100/12	See specific pdf-file provided by GAO
425	Swedish National Audit Office	100	4-6, 56-65	#VÆRDI!	It is possible, according to ISSAI 100, to adopt and develop audit standards based on the Fundamental Principles. We do believe that you need to clarify what is required for a national standard in order to be based on the Fundamental Principles. Furthermore, we believe the section on authority be better positioned in the beginning of the document.
803	Auditor General of South Africa	200	5	200/10	The section on Purpose and authority of the fundamental principles of auditing should be reconsidered as the paragraphs don't flow and there is repetition and duplication. Many of the matters discussed here are only explained later in the document and will confuse the reader if left here. It is suggested that they be moved to the end of the document as per ISSAI 100.
804	Auditor General of South Africa	200	5	200/10	Please replace "represent" with "represents" and include "national" before "standards" in the 1st bullet.
78	National Audit Office, Malta	200	8	200/9	The first sentence to this Article may be reworded as follows: "The ISSAIs on Financial Audit on level 4 are intended to support the application of auditing standards based on the fundamental principles and provide more detailed guidance supporting the principles in the Fundamental Principles of Financial Auditing."
807	Auditor General of South Africa	200	8	200/9	Please redraft this paragraph as it does not read well. The 1st sentence in paragraph 11 and paragraph 12 also talk to the ISAs and should be incorporated into this paragraph and duplication should be eliminated.

996	NAO, UK	200	8	200/9	To underpin the new requirement that a SAI should make reference to the ISSAIs as part of its audit reporting the EDs need to be clear and unequivocal in stating that, for financial auditing, ISAs and ISSAIs are the same. And that message needs to be robust and consistent. ISSAI 100 (paragraph 63; sentences 3 to 5) states that ".....The International Standards on Auditing (ISAs) issued by the International Federation of Accountants (IFAC) are incorporated in the financial auditing guidelines (ISSAIs 1000-1999). In case of financial audits reference may be made to either the ISSAIs or the ISAs. The ISSAIs provide public sector guidance beyond what is provided by the ISAs but the standards for financial audit are the same." ISSAI 200 references ISAs in paragraph 8 and in paragraph 10 b) but we do not consider that the language is sufficiently direct concerning the key message on the relationship between ISAs and ISSAIs. We propose that the sentences above from 100 should be incorporated alongside the first reference to ISAs in paragraph 8 of ISSAI 200.
440	Swedish National Audit Office	200	9	200/12	It is possible, according to ISSAI 200, to adopt and develop audit standards based on the Fundamental Principles. The ISSAI 200 is more or less a short version of ISSAI 1000 to 1810 without the requirements. We do believe that you need to clarify what is required for a national standard in order to be based on the Fundamental Principles.
1186	Netherlands Court of Audit	200	9	200/12	Secondly: we prefer texts that are short and clear, also for non-auditors. Hence we propose a shorter statement: "... We conducted our audit in accordance with the INTOSAI Fundamental Auditing Principles." The fact that we use (national) standards to be in accordance with the INTOSAI Fundamental Auditing Principles, and the fact that we are able to mention the correct numbers of these standards, has hardly any added value to the common readers of our reports.
1185	Netherlands Court of Audit	200	9	200/12	In the proposed text for reference to audit standards based upon the Fundamental Principles parentheses are used to indicate alternative choices [example: ...based on (or consistent with)...] or to indicate the possibility of [... (ISSAI 100 - 999)..] or maybe not? Is the SAI obliged to also put the text with the parentheses in the reference? We propose to use the parentheses for only one function to make this clear
809	Auditor General of South Africa	200	12	-	Please combine this paragraph with paragraph 8.
739	Office of the Auditor General of Canada	300	8	300/4	With regard to the applicability of ISSAI 300, paragraph 8 requires that performance auditors apply other standards that "are consistent" with ISSAI 300. This requirement will not be met when an SAI complies exclusively with ISSAI 300 principles when completing a performance audit. We suggest that paragraph 8 be amended to reflect that when SAIs apply standards in addition to ISSAI 300, they be consistent with the principles of ISSAI 300.
1201	Netherlands Court of Audit	300	15	300/7	see comments at ISSAI 200 para 9
26	Russia	400	8	400/4	Also issue 55 of the draft ISSAI 100 can be added with requirements on form and content of audit reports and the reports containing in issue 8 of operating standard ISSAI 400 "Standards of the financial reporting in public sector" that will open and detail, as a matter of fact, a principle "the Activity concerning an estimation of auditor evidence, to formation of conclusions and preparation of reports."

1212	Netherlands Court of Audit	400	16	400/8	same comment as at ISSAI 200 - para 9: In the proposed text for reference to audit standards based upon the Fundamental Principles parentheses are used to indicate alternative choices [example: ...based on (or consistent with)...] or to indicate the possibility of [... (ISSAI 100 - 999)..] or maybe not? Is the SAI obliged to also put the text with the parentheses in the reference? We propose to use the parentheses for only one function to make this clear. Secondly: we prefer texts that are short and clear, also for non-auditors. Hence we propose a shorter statement: "... We conducted our audit in accordance with the INTOSAI Fundamental Auditing Principles." The fact that we use (national) standards to be in accordance with the INTOSAI Fundamental Auditing Principles, and the fact that we are able to mention the correct numbers of these standards, has hardly any added value to the common readers of our reports.
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List 3 - Comments re. the concept of assurance and the elements of public sector auditing

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The project group's considerations are explained in the paper
 (Additional notes:)

No	SAI/org	ED ISSAI	Item	Corresponding item in final EV ISSAI	Comment to the item
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Comments emphasising the importance of the concept of assurance:

1121	Australian National Audit Office	0	0	(general)	<p>Paragraph 22 of ED ISSAI 100 states that “public sector auditing provides an objective independent assessment of stewardship and performance of government policies and operations, and thus in general enhances the confidence of the intended users in the appropriate use of public funds and assets, adherence to applicable laws and regulations and the performance of public administration. The users of audit reports expect that conclusions are well founded and reliable.” Paragraph 26, which discusses how the level of assurance obtained may be communicated, says: “in both cases the audits are required to be objective and results are based on findings supported by sufficient and appropriate evidence.”</p> <p>This concept that public sector auditing involves the auditor obtaining a level of assurance from sufficient appropriate audit evidence is not always evident in the material relating to performance audits. Thus, for example:</p> <p>In summary, we believe the ISSAIs would be better served by aligning the ISSAI definition of ‘audit’ with the definition of an assurance engagement in the IAASB’s International Framework for Assurance Engagements. The International Framework clearly distinguishes between assurance engagements and those which do not provide assurance (e.g. agreed-upon procedures or consulting engagements).</p> <p>Furthermore, an audit always has a written opinion or conclusion – a report or recommendations are not alternatives although they will be important additions. The suggestion that all 4 forms are alternatives arises from the way the text is presented, for example as in ISSAI 100.20: “the results of the evaluation ... may be presented in different formats which may include reports/opinions/conclusions/recommendations or a combination of these”.</p> <p>(see 100/27 and 300/2 fo examples)</p>
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1004	Government Accountability Office, USA	100	0	(no specific)	<p>The proposed level 3 ISSAIs make reference to attestation engagements only in the draft ISSAI 400. This reference provides only limited information on attestations performed as compliance audits; there is no specific indication elsewhere in the drafts as to whether an attestation engagement other than a compliance audit can be performed in accordance with the ISSAIs. We expect to see attestation engagements become more frequent over time as a result of changes in the audit environment. An important example of these changes to the audit environment is the recent realignment in standards that places reporting on service organization controls under the purview of attestation standards. A second important change in the audit environment results from new standards for attestation procedures performed with respect to an entity's assertion on greenhouse gas emissions.</p> <p>Recommendation</p> <p>We recommend that the PSC consider the advantages to SAIs of incorporating attestation standards in a manner that applies beyond compliance audit. This could be accomplished by moving language in the proposed ISSAI 400, paragraphs 49 through 54, to ISSAI 100, with appropriate revisions, and a clarification that attestation engagements can fully comply with all relevant Principles. We also recommend that the PSC consider incorporating generally accepted standards for performing attestation engagements, such as the International Standards on Assurance Engagements, into level 4 of the ISSAIs in a manner similar to that used to adopt the International Standards on Auditing.</p>
1138	Romanian Court of Accounts	100	15	-	Audit in the public sector is also contributing to enhance the confidence of the intended users in the appropriate use of the public funds and assets.
604	Australian National Audit Office	100	16	100/20	Paragraph 16 deals with how public sector auditing improves public administration. It would perhaps be better placed in the section of the ISSAI dealing with the objectives of public sector auditing. Also, as the fundamental requirement for an audit is to provide assurance based on audit evidence, the 3rd dot point of paragraph 16 should be promoted to first dot point.
605	Australian National Audit Office	100	22	100/20	Suggest rewording the heading above paragraph 22, from 'Confidence and assurance in public sector auditing' to 'Communicating confidence and assurance in public sector audit reporting'. The current heading is ambiguous. The revision more accurately reflects the subject matter that follows.
475	India/ Supreme Audit Institution	100	22	100/20	Heading Confidence and assurance in Public Sector Auditing "Confidence" may be considered for deletion.
158	National Audit Office of the People's Republic of China	100	25	100/32	It is proposed that the sentence "By providing an explicit statement on the level of assurance in an opinion in a standardized format or in a conclusion in a non- standardized form." could be added with the definition or explanation about two different levels of assurance: limited assurance and reasonable assurance, considering the fact that ISSAI 200 and 400 have stated these two terms.
606	Australian National Audit Office	100	25	100/32	<p>It is not clear why the manner of communicating assurance depends on the purpose of the audit. These introductory words should be removed.</p> <p>Further consideration should also be given to whether the option at dot point 2 is a good idea. It would be preferable for an auditor to state what they believe the level of assurance they have obtained is, rather than letting the reader work it out.</p>
764	Auditor General of South Africa	100	25	100/32	Please change "purpose" to "objective" and ";" to ":". Please consider amending the first bullet to read as follows: ...opinion/conclusion in a standardised format. And delete the words "or in a conclusion in a non-standardised form as conclusions in terms of ISAE 3000 are also standardised like opinions. Please delete the words: "consistent and persuasive" and "the evidence obtained" as the evidence obtained is the findings and delete "the conclusions" because if findings are provided with recommendations a conclusion is not provided as well.

1006	Government Accountability Office, USA	100	25	100/32	<p>The Principles of performance auditing do not specify the level of assurance that such audits are designed to provide. We view provision of reasonable assurance as a fundamental objective of any performance audit. Consequently, we believe that Principles designed to pertain to performance audits should include consideration of reasonable assurance and how it applies to audit conduct and reporting. In our view, the concept of reasonable assurance is so important to the preponderance of audits conducted in accordance with the Principles that it should be addressed in ISSAI 100. We take this view because, with the exception of limited-assurance compliance engagements as discussed in proposed ISSAI 400 paragraph 54, the concept of reasonable assurance applies equally to all types of audits addressed by the Principles, and the phrase has the same meaning throughout the Principles. Placement in ISSAI 100 would highlight the importance of consistent application of the concept of reasonable assurance for all audits providing such assurance. We believe that the following discussion, adopted from ISA 200 paragraph 6, is appropriate for ISSAI 100: Reasonable assurance is a high level of assurance. It is obtained when the auditor has obtained sufficient appropriate audit evidence to reduce the risk that the auditor expresses an inappropriate opinion or conclusion to an acceptably low level. However, reasonable assurance is not an absolute level of assurance, because there are inherent limitations of an audit which result in most of the audit evidence on which the auditor draws conclusions and bases the reported outcome of the audit being persuasive rather than conclusive.</p> <p>Recommendation</p> <p>We recommend that the PSC revise the level 3 ISSAIs to acknowledge that with the exception of the limited-assurance engagements discussed in proposed ISSAI 400 paragraph 54, the concept of reasonable assurance is critical to all audits conducted in accordance with the ISSAIs. (But also see our previous comment on attestation engagements.)</p>
1119	Australian National Audit Office	100	27	100/21	<p>Paragraph 22 of ED ISSAI 100 states that “public sector auditing provides an objective independent assessment of stewardship and performance of government policies and operations, and thus in general enhances the confidence of the intended users in the appropriate use of public funds and assets, adherence to applicable laws and regulations and the performance of public administration. The users of audit reports expect that conclusions are well founded and reliable.” Paragraph 26, which discusses how the level of assurance obtained may be communicated, says: “in both cases the audits are required to be objective and results are based on findings supported by sufficient and appropriate evidence.”</p> <p>This concept that public sector auditing involves the auditor obtaining a level of assurance from sufficient appropriate audit evidence is not always evident in the material relating to performance audits. Thus, for example:</p> <ul style="list-style-type: none"> • Paragraphs 27 and 28 of ED ISSAI 100 refers to sufficient appropriate audit evidence and assurance in describing financial audits and different levels of assurance in describing compliance audits, but contains no such references in describing performance audits; and
607	Australian National Audit Office	100	28	100/22	<p>Each of the types of audit should include discussion of the assessment of audit evidence and the provision of assurance.</p>
298	European Court of Auditors	200	14	200/3	<p>Last line – here the reasonable assurance description of an audit is made which is somewhat limited when reading ISSAI 300 or 4xxx. Thus, this should be expanded.</p>

998	NAO, UK	300	0	(no specific item-number)	<p>The Harmonisation Project group had an extensive debate on the extent to which different types of audit could be classed as “assurance engagements” and whether the outputs of those audits could be said to provide “assurance” to users of the auditors’ opinion or report. Views within that group were split broadly between the Financial and Compliance auditors, who regarded providing of assurance as central to their role and remit, and the Performance auditors who generally did not. In ISSAI 100, Fundamental Principles of Public Sector Auditing, where the priority was to capture a high-level, all-audits perspective an inclusive formulation was found (“Confidence and assurance in public sector auditing” paragraphs 22-26). In ISSAI 300 however audits that aim to provide formal assurance have been set apart. They are not included as a possible category of performance audit in the examples set out in paragraph 5 but introduced later, in paragraph 7, as non-typical. We feel that this presentation, by accident or by design, is to be dismissive or to diminish the legitimacy and the value of such audits. The NAO will not endorse the ED as currently drafted. Looking to possible solutions we think that what is missing in ISSAI 300 is the sense that the SAI states a position or offers a view based on its audit work. We contend that often people are looking for the SAI to give a view on a subject where there is uncertainty or lack of knowledge. The existing bullets in paragraph 5 of the document seem to miss this. Once that omission is addressed then paragraph 7 becomes about trying to draw a distinction between reports which comment on detailed audit issues without making an overall conclusion and those which make an overall assessment. We propose the following suggested revised text for paragraphs 5 and 7.</p>
1120	Australian National Audit Office	300	2	300/6,9	<p>Paragraph 22 of ED ISSAI 100 states that “public sector auditing provides an objective independent assessment of stewardship and performance of government policies and operations, and thus in general enhances the confidence of the intended users in the appropriate use of public funds and assets, adherence to applicable laws and regulations and the performance of public administration. The users of audit reports expect that conclusions are well founded and reliable.” Paragraph 26, which discusses how the level of assurance obtained may be communicated, says: “in both cases the audits are required to be objective and results are based on findings supported by sufficient and appropriate evidence.”</p> <p>This concept that public sector auditing involves the auditor obtaining a level of assurance from sufficient appropriate audit evidence is not always evident in the material relating to performance audits. Thus, for example:</p> <ul style="list-style-type: none"> • ED ISSAI 300, for example at paragraph 2 – performance auditing seeks to provide “new information, analysis or insights and, where appropriate, recommendations” – but no mention is made of the key element for all audits of providing “assurance” by expressing a conclusion on the subject matter information (whether new or not). INTOSAI standards for auditing should always require the auditor to obtain such assurance and should only designate as audits those SAI functions which involve assurance. Other SAI functions which do not require the auditor to obtain assurance must not, in our view, be described as audits in the INTOSAI standards for auditing, even if the mandates of some SAIs may not make this distinction.
623	Australian National Audit Office	300	2	300/6,9	<p>Consistent with comments on paragraphs 5 and 7, suggest rewording of the second sentence to reflect that auditors provide an opinion based on evidence obtained, as well as "new information".</p>
625	Australian National Audit Office	300	5	300/10	<p>Suggest amending the text to capture the sense that the auditor states a position or offers a view based on audit evidence obtained.</p>

734	Office of the Auditor General of Canada	300	5	300/10	ISSAI 300, paragraph 5, lists the ways in which a performance audit provides new information or knowledge to users of a performance auditor's report. Although not all performance audit engagements will conclude on the subject matter, we recommend listing a conclusion as one of the possible ways performance auditing enhances a user's knowledge. Should the ISSAI be revised to reflect the recommended change to paragraph 5, the first sentence should be amended to reflect that the list describes the possible ways a performance audit could provide value to a user of a performance audit report, not just ways in which performance audits provide new information. The discussion of a performance audit containing a conclusion in paragraph 7 of the ISSAI 300 gives the reader the impression that this assurance is of less importance to users than the other items listed in paragraph 5.
999	NAO, UK	300	5	300/10	Paragraph 5, suggested new text: "Performance audits provide new information or knowledge, for example, through by: <ul style="list-style-type: none"> • new analytical insights (broader or deeper analysis or new perspectives) • making existing information more accessible to various stakeholders • improving the quality of the findings or conclusions of others by having done additional research • offering an independent and authoritative view on any performance gap that exists in the area under examination • providing recommendations based on an analysis of audit findings."
735	Office of the Auditor General of Canada	300	7	300/21,22	We also suggest that the wording within paragraph 7 of ISSAI 300 related to the discussion of providing a conclusion on the subject matter under examination be reviewed to ensure it clearly conveys the idea that certain performance audits are assurance engagements. Performance audits conducted as assurance engagements express written conclusions with a high, though not absolute, level of confidence.
1000	NAO, UK	300	7	300/21,22	Paragraph 7, suggested new text: "The users of performance audit reports expect reliable reports which set out the SAIs' evidence based position on the subject examined. The nature of the report's contribution and the degree of assurance provided by it may be conveyed in different ways; either through an overall view on aspects of economy, efficiency and effectiveness, when the objectives, evidence and findings allow for such conclusions, or by providing information in the report on the objectives, the evidence obtained, the findings, and the specific conclusions of their audit work, and their interdependence."The NAO does not accept that audits should be distinguished within the ED as typical or less typical. Legitimate approaches and objectives should be portrayed with an even hand. We see the key distinction as being between reports which comment on detailed audit issues without making an overall conclusion and those which make an overall assessment. Within the proposed changes "degree of certainty" is replaced by "degree of assurance" to remove any expectations of 100% assurance and "evidence" is given more weight in line with ISSAI 100 (paragraphs 25 and 26).

1007	Government Accountability Office, USA	300	7	300/21,22	<p>The Principles of performance auditing do not specify the level of assurance that such audits are designed to provide. We view provision of reasonable assurance as a fundamental objective of any performance audit. Consequently, we believe that Principles designed to pertain to performance audits should include consideration of reasonable assurance and how it applies to audit conduct and reporting. In our view, the concept of reasonable assurance is so important to the preponderance of audits conducted in accordance with the Principles that it should be addressed in ISSAI 100. We take this view because, with the exception of limited-assurance compliance engagements as discussed in proposed ISSAI 400 paragraph 54, the concept of reasonable assurance applies equally to all types of audits addressed by the Principles, and the phrase has the same meaning throughout the Principles. Placement in ISSAI 100 would highlight the importance of consistent application of the concept of reasonable assurance for all audits providing such assurance. We believe that the following discussion, adopted from ISA 200 paragraph 6, is appropriate for ISSAI 100: Reasonable assurance is a high level of assurance. It is obtained when the auditor has obtained sufficient appropriate audit evidence to reduce the risk that the auditor expresses an inappropriate opinion or conclusion to an acceptably low level. However, reasonable assurance is not an absolute level of assurance, because there are inherent limitations of an audit which result in most of the audit evidence on which the auditor draws conclusions and bases the reported outcome of the audit being persuasive rather than conclusive.</p> <p>Recommendation</p> <p>We recommend that the PSC revise the level 3 ISSAIs to acknowledge that with the exception of the limited-assurance engagements discussed in proposed ISSAI 400 paragraph 54, the concept of reasonable assurance is critical to all audits conducted in accordance with the ISSAIs. (But also see our previous comment on attestation engagements.)</p>
1005	Government Accountability Office, USA	400	49	400/40	<p>The proposed level 3 ISSAIs make reference to attestation engagements only in the draft ISSAI 400. This reference provides only limited information on attestations performed as compliance audits; there is no specific indication elsewhere in the drafts as to whether an attestation engagement other than a compliance audit can be performed in accordance with the ISSAIs. We expect to see attestation engagements become more frequent over time as a result of changes in the audit environment. An important example of these changes to the audit environment is the recent realignment in standards that places reporting on service organization controls under the purview of attestation standards. A second important change in the audit environment results from new standards for attestation procedures performed with respect to an entity's assertion on greenhouse gas emissions.</p> <p>Recommendation</p> <p>We recommend that the PSC consider the advantages to SAs of incorporating attestation standards in a manner that applies beyond compliance audit. This could be accomplished by moving language in the proposed ISSAI 400, paragraphs 49 through 54, to ISSAI 100, with appropriate revisions, and a clarification that attestation engagements can fully comply with all relevant Principles. We also recommend that the PSC consider incorporating generally accepted standards for performing attestation engagements, such as the International Standards on Assurance Engagements, into level 4 of the ISSAIs in a manner similar to that used to adopt the International Standards on Auditing.</p>
22	State Audit Bureau State of Kuwait	400	53	400/41	<p>There should be definitions for: Reasonable assurance and limited assurance It is preferred to include this period in paragraph 60</p>

Comments on specific needs of SAs or characteristics of public sector auditing

756	Auditor General of South Africa	100	12	100/16	<p>Please amend the 1st sentence to read as follows: "The SAI makes strategic decisions in order to respond to requirements in its mandate and other legislative requirements."</p> <p>Please delete the last sentence as it is superfluous and not clear.</p>
670	Brazilian Court of Accounting (TCU)	100	12	100/16	<p>Comment: Exclude this part as unnecessary: "...These audits may be financial, compliance or performance audits or may be a combination of these or other types of engagements required in terms of the SAI's mandate. The decision process within the SAI might lead to standing decisions or to decisions that are time limited, for example within a strategic or an annual plan."</p>
261	European Court of Auditors	100	16	100/20	<p>The term "strategic plan" is mentioned, but should also be mentioned as part of the planning phase (§52) or a phase preceding the planning phase or simply a line referring to this.</p>
427	Swedish National Audit Office	100	19	100/17	<p>Para 19-21 These paragraphs tries to explain auditing, in general and in the public sector context. I would be useful, especially in relation to the section on elements, to describe audits from the perspective of the two types of process that exists, direct reporting engagements and attestation engagements. If doing this subject matter and subject matter information may be easilly put into context.</p>
36	SAI Germany	100	21	100/20,21,23	<p>Current draft: [All audits beginn with objectives, and those objectives determine ...] Proposal 1: [All audits beginn with objectives. "The objectives depend on the priorities of the SAI and" determine...]. Reason: it is important to emphasize that the SAI determine the objectives of the audit.</p> <p>Current draft: [In all cases the SAI considers...] Proposal 2: [In all cases the SAI "determines"...]. Reason: The SAI does not only consider what is to be audited, but actually determines the scope of audit work.</p>
202	National Audit Office of Norway	100	22	100/20	<p>In our opinion, the paragraphs 22-26 fall short of clearly explaining confidence and assurance in public sector auditing. Should it prove impossible to define these concepts clearly at this level, it might be preferable to provide definitions in ISSAIs 200-400 and provide a general introduction in ISSAI 100.</p>
428	Swedish National Audit Office	100	22	100/20	<p>Para 22-25 This section is a bit confusing, even though we realise it is a compromise. If the explanations of assurance and confidence are tied to the concepts of direct reporting and attestation engagements it will be easier to understand.</p>
762	Auditor General of South Africa	100	22	100/20	<p>The last sentence should be deleted here and be part of the principles.</p>
1168	Netherlands Court of Audit	100	22	100/20	<p>22-26: Should these principles not be part of the principles for conducting an audit s later on (after figure 3)? Either as part of the general principles of as part of the evaluation of evidence, concluding and reporting fase. nr. 25: " may be" or " should be" ?</p>
267	European Court of Auditors	100	23	100/31	<p>Absolute assurance is not possible (§23), but sampling is not referred to as the tool to deal with this. This could be done in § 52, see 200, 300 and 400 for possible ways. Issues like; representative, illustrative etc. should be mentioned in that relation</p>

676	Brazilian Court of Accounting (TCU)	100	25	100/32	<p>Comment: The text may cause confusion because it presents 2 options in bullets, but in fact there are 3 stated options.</p> <p>Suggested text:</p> <ul style="list-style-type: none"> • By providing an explicit statement on the level of assurance in an opinion in a standardized format. • By providing an explicit statement on the level of assurance in a conclusion in a non- standardized form. • By providing a consistent and persuasive description of the audit objective, the evidence obtained, the findings, the conclusions and recommendations.
1170	Netherlands Court of Audit	100	27	100/21	<p>One kind of audits is not described fully in these ISSAIs: audits aimed at transparency and accountability of the government sec. eg our SAI frequently carries out audits on the availability and quality of the information that parliament receives on the results and effects of policy measures. This is not really compliance as it is described now in ISSAI 400 (it is not aimed at regularity since there are no formal criteria for quality of this type of information) and it does not fit under the definition of performance audit. We think these audits are important to carry out for SIAs because of their unique mandate (and thus their admittance to information on the results and effects of policies). Maybe these type of audit can be included in SSAI 300 or 400. This would mean that the definition of performance audit or compliance audit should be adapted. It can also be included in a new ISSAI (ISSAI 500?).</p>
270	European Court of Auditors	100	30	100/24	<p>The “Elements of Public Sector Auditing” section might best come after §21 “Confidence and assurance...” Then the definitions have already been given.</p>
636	Afrosai-E	100	34	100/26,27,28	<p>The last sentence is only true for financial auditing, and partly for compliance auditing. Usually in performance auditing, and sometimes in compliance auditing, the auditors collect the sufficient and appropriate audit evidence on the subject matter and assess the information against criteria to develop findings and conclusions in the report.</p>
1175	Netherlands Court of Audit	100	36	100/27	<p>does each audit need criteria? Should an audit always be normative or not? In ISSIA100:36 it is stated that each audit should have criteria (= normative), but in ISSAI 300:17 this is left more open: “Audit objectives vary; while they could be descriptive (how is it?) in nature, normative (is it as it ought to be?) and analytical (why is it not as it ought to be?) are more likely to add value.”</p> <p>This also brings up the question: do we need ISSAI standards for non- audit work? Besides audits we do also other work. For instance we recently finished a website with information on EU-governance. This is not the result of a normative audit but a descriptive overview about the European Union's budget: about how much money is concerned, where it comes from, what it is spent on and how it is accounted for, etc</p>
283	European Court of Auditors	100	45	100/42	<p>The term ‘strategy is mentioned, but should also be mentioned as part of the planning phase (§52) or a phase preceding the planning phase or simply a line referring to this.</p>

578	COUR DES COMPTES - France	100	49	100/45	§ 49 and § 50 Comment 4: standards relating to audit planning activities focus on analysing the risks specific to the subject matter of the audit. However, audit planning activities should be preceded by a scheduling stage, that is the process by which the auditor will choose to include a particular subject in the annual audit programme. We believe this scheduling stage should be the subject of a separate paragraph which specifies that subjects are chosen by means of a risk analysis process, with the exception of the auditing of financial statements, which stems from a legal obligation, and that the SAI makes its scheduling choices entirely independently. We would suggest inserting the following paragraph relating to scheduling before paragraph 49: "SAIs make all choices relating to their auditing procedures and the way in which they are carried out entirely independently, taking into account the appropriate professional principles. Scheduling is designed to take into account the financial, social and political risks and issues associated with managing audited bodies. Freedom of scheduling relates to the frequency, date of appointment and subject of audits, as well as the means allocated to them and the time it takes to carry out the audit and obtain the results".
15	State Audit Bureau State of Kuwait	200	163	200/151	It should be taken into consideration that some SAIs do not issue an opinion, instead they issue reports that include comments and financial contraventions only.
708	Brazilian Court of Accounting (TCU)	300	7	300/21,22	Comment: the issue of assurance in PA is a sensible one and must be clearly stated in ISSAI 300, beginning with the most common situation. Amendment: "The performance auditors should provide intended users with reliable reports. The PA auditor is not normally expected to provide an overall opinion on the achievement of economy, efficiency and effectiveness by an audited entity in the same way as the opinion on financial statements. Providing transparency on the degree of certainty of the performance audit report can be achieved in different ways: 1) through providing information in the report on the objectives, the method, the findings, and the conclusions of the audit and their interdependence, which is more typically the case for performance audits; 2) through formal assurances of specific aspects of economy, efficiency and effectiveness, when the objectives, evidence and findings allow for such conclusions."
700	Brazilian Court of Accounting (TCU)	300	27	300/35	Comment: the explanation on the principles related to the audit process begins with selection of topic, but this step is not included in item 27. Amendment: include selection of topics as the first bullet in item 27. Or, if "selection of topics" occurs before the planning of a specific audit, it must be included in "general principles".
417	European Court of Auditors	400	49	400/40	49- 54: a lot of words to explain direct/attestations engagements and limited/reasonable assurance – however, are these concepts fundamental principles of compliance auditing?
418	European Court of Auditors	400	49	400/40	49, 2nd sentence: not needed (repetitive) and what does "assurance on the conditions of the subject matter" mean?
242	National Audit Office of Norway	400	50	400/	We find it confusing that paragraph 50-51 is a part of the chapter "Assurance in compliance audit", as these paragraphs does not explain how assurance relates to direct and attestation engagements. We believe that the two basic forms of compliance auditing (direct engagement and attestation engagement) have no influence on assurance.

1140	Rigsrevisionen, Denmark	400	53	400/41	<p>Item 53-54. There are three problems in the text:</p> <ul style="list-style-type: none"> • The suggestion that compliance auditing normally results in an opinion – this is in conflict with the rest of the document which clearly say that it may also result in a (non-standardised) conclusion or report • In the description of limited assurance, “audit risk” seems to mean “risk of non-compliance” rather than “risk that the auditor’s conclusion is inappropriate” (conflicts with the definition given elsewhere). We suggest deleting the expression “two levels of assurance” in compliance audit: “limited assurance” is normally not a “level” (but just anything below “reasonable”) and opinions in limited assurance-style are rather seldom used by SAIs. • It fails to recognise that SAIs will often only audit selected specific subject matters where the risks of non-compliance is high and report their main findings/conclusions to parliament (in effect a report listing all the cases of non-compliance) <p>We suggest this can be solved with rather limited changes drawing on what is stated elsewhere in the document. We thus suggest replacing item 53-54 with the following new items (53-56):</p>
1141	Rigsrevisionen, Denmark	400	53	400/41	<p>53. In a compliance audit the auditor reduces audit risk to an acceptably low level in the circumstances of the audit. The evidence obtained in the course of the audit should provide a sufficient basis for the auditor’s conclusion about the subject matter.</p>
1142	Rigsrevisionen, Denmark	400	54	400/41	<p>54. In some cases the auditor is to provide an opinion on a given subject matter. The auditor therefore plans and performs the audit with the purpose of obtaining sufficient appropriate evidence to provide reasonable assurance that the subject matter is in compliance, in all material respects, with the stated criteria. The conclusion is expressed in a positive way, conveying that in the auditor’s opinion the subject matter is in compliance, in all material respects, with the stated criteria.</p>
1143	Rigsrevisionen, Denmark	400	55	400/42	<p>55. The auditor’s opinion can also be expressed in a form that conveys that, based on the procedures performed, nothing has come to the auditor’s attention to cause the auditor to believe the subject matter is not in compliance with the relevant criteria. The auditor aim in this case only to obtain limited assurance that the subject matter is in compliance with the stated criteria. Instead the form of the opinion limits the audit risk. The set of procedures performed in a limited assurance audit is limited compared with what is necessary in a reasonable assurance audit of the same subject matter, but it is planned to obtain a level of assurance that is, in the auditor’s professional judgment, meaningful to the intended users.</p>
1144	Rigsrevisionen, Denmark	400	56	400/	<p>56. In other cases it is for the auditor to determine the subject matter and identify the relevant criteria on the basis of the auditor’s assessment of risks and materiality. The auditor plans and performs the audit with the purpose of enabling the auditor to express conclusions about a selected subject matter, which represents a relatively high risk of material incidences of non-compliance. At the end of the audit the auditor formulates the conclusions so they closely reflect the scope of the audit and the evidence obtained. The evidence should provide reasonable assurance that the conclusions expressed by the auditor about the selected subject matter are appropriate. SAIs may - depending on the mandate and reporting obligations - choose to only report those conclusions that are significant for the users, for example because material incidences of non-compliance have been found."</p>

23	State Audit Bureau State of Kuwait	400	74	400/59	Reporting Review work restrictions must be mentioned and to clarify that some SAIs do provide opinion of compliance.	
558	Hungary	400	74	400/59	Last sentence refers to the need for the report to communicate the level of assurance provided by the audit. It is not unambiguous whether this level should be stated in relative terms (e.g. high level of assurance) or in quantitative terms (e.g. 90 %). Please amend as follows: "The report communicates, in quantitative or relative terms, the level of assurance provided"	
Comments on related issues re the elements and reporting in public sector audits						
1160	Netherlands Court of Audit	100	0	(no specific)	paragraphs 30 - 65 should be integrated with ISSAI 400 para's 41 - 75. Redundant texts can be deleted in ISSAI 400. This new text can be leading for replacement of the much too much detailed notes of ISSAI 200 (see our comments there).	
1161	Netherlands Court of Audit	100	1	100/1,2	We miss an elaboration of the users of the audit work and the audit report: the responsible actors of the audited entity, house of parliament (democratic supervisor, often with the power to discharge the audited entity), those charged with governance (outcome of external is audit is relevant for these actors) and citizens/civil society. What is expected from SAIs in relation to these different actors when it comes to the audit of the public money? We think that these questions should be adressed with guiding fundamental principles for -for instance- the public financial audit we conduct as SAI.	The project group has found it to detailed to describe in details the different categories of users of the audit work and reports - especially given the fact that the constitutional arrangements and SAI mandates differ widely across the INTOSAI members.
474	India/ Supreme Audit Institution	100	20	100/18	The "Reports/opinions/findings/recommendations" has been used in various places. Uniformity in the phrase may be maintained across the Draft ISSAI	
760	Auditor General of South Africa	100	20	100/18	Please consider amending the last sentence to read as follows: "...may be presented in different formats which may include opinions/conclusions/findings/recommendations or a combination of these in the form of a written report."	
608	Australian National Audit Office	100	30	100/24	The second sentence "the relationship between the responsible party and the intended users must be viewed within the context of the public sector overall and the type of audit" needs explanation. See also comment on paragraph 32.	
431	Swedish National Audit Office	100	36	100/27	We believe that there are aspects of suitable criteria not included in this paragraph. IAASB Assurance Engagements Framework includes the following on suitable criteria which we believe could be useful; Criteria need to be available to the intended users to allow them to understand how the subject matter has been evaluated or measured. Criteria are made available to the intended users in one or more of the following ways: (a) Publicly. (b) Through inclusion in a clear manner in the presentation of the subject matter information. (c) Through inclusion in a clear manner in the assurance report. (d) By general understanding, for example the criterion for measuring time in hours and minutes.	
25	Russia	100	55	100/51	Also issue 55 of the draft ISSAI 100 can be added with requirements on form and content of audit reports and the reports containing in issue 8 of operating standard ISSAI 400 "Standards of the financial reporting in public sector" that will open and detail, as a matter of fact, a principle "the Activity concerning an estimation of auditor evidence, to formation of conclusions and preparation of reports."	

1146	SAI of Poland	100	55	100/51	Clearer and complete content: The standard 31. starts with a bolded paragraph identifying key characteristics of a performance report, which should be: complete, convincing, timely, reader-friendly, fair, accessible. Some of these characteristics are explained in the brackets in the same paragraph, other ones in next paragraphs – directly (e.g. what does it mean reader-friendly) or indirectly (e.g. accessibility/distribution) – and others, are not explained at all (e.g. fair). Our proposal is to change this part of ISSAI 100 (and if necessary 200-400) into a clear and complete list of groups of key factors/qualities – defined and explained. Thus they could be easily changed into a checklist helpful in quality assessment of an audit report.	
293	European Court of Auditors	100	55	100/51	third point, sentence 3-5 could be deleted as they appear superfluous.	
615	Australian National Audit Office	100	55	100/51	Subparagraph 4 refers to 'where an opinion is provided'. Similar to the review point to paragraph 54 above, auditors should be providing an opinion.	
1183	Netherlands Court of Audit	200	1	200/1	We miss an elaboration of the users of the audit work and the audit report (see our general remark at 100.1	
1184	Netherlands Court of Audit	200	1	200/1	We miss an elaboration of how SAIs can help to improve the government governance function in particular the democratic control on expenditure of public money. We hereby think of the key actors in the political and managerial top of key institutions that cover the budget processes, the expenditure of public money for policy results, the monitoring and amendments during the budget execution and the annual processes of (financial) reporting and discharging. In this field we think SAIs should be given guidance on acting as promoter of good governance, sound financial management, internal control, sound reporting (IPSAS) and clear and timely communication of auditors with those charged with governance. Also the relation/co-operation of SAIs with public entities internal auditors could do with some guidance on principle level.	
635	Australian National Audit Office	400	74	400/59	The last paragraph refers to "unmodified or modified" opinions. There would be a benefit in explaining these terms as they have not been mentioned in this ISSAI previously.	
589	COUR DES COMPTES - France	400	74	400/59	Comment 4: we would suggest adding a new paragraph recalling that there are other possible outcomes of compliance audits, consisting of judgments, with regards to SAIs which operate in accordance with the judicial system: "auditors suggest sanctions that are appropriate to the irregularities observed and the liabilities in question. These decisions should be made cooperatively having heard the parties concerned, drafted in clear, easily comprehensible terms, and precisely outline the charges held, the reasons behind them and the consideration of the circumstances that apply".	
List 4 - Comments re. clarity in terminology						DRAFT
						The project group's considerations are explained in the paper - cf. also list of key terms in ISSAI 100
						(Additional notes:)
No	SAI/org	ED ISSAI	Item	Corresponding item in final EV ISSAI	Comment to the item	
139	National Audit Office, Malta	0	0	(general)	General comments: It would have been preferable if under ISSAIs 100 to 400, the concepts of professional judgement and professional skepticism are reviewed separately as they represent two separate although related concepts. The relationship with the Internal Audit Function could also be included in ISSAIs 100 - 400.	

655	Afrosai-E	0	0	(general)	In AFROSAL-E performance audit methodology we use a concept of materiality which is different from the financial audit concept, materiality in value of nature in relation to the financial statement. In performance audit we use the materiality to refer the economic values, importance for the administration or importance for the citizens in terms of service delivery or the economic development of society. We could easily call this "significance", and sometimes do. The important thing is to make clear that it is not the same concept of materiality as in financial auditing. It is not possible for the reader to understand that it is likely that the terms "materiality" and "significance" are used interchangeably in 300:25. Further, it is confusing in relation to 100:43. Finally, the meaning in 300:25 seem to have been made even more general - meaning "important" in general. At least this is how we interpret the statement that the concepts should be used when defining criteria and evaluation of evidence and documentation. On the other hand the concepts are not used in 300:19 and 300:26, which they should have been if they were important, while "significance": as can be expected is used in 300:28. We think it is better to limit the meaning to what is similar to the use in financial auditing - which would be in relation to the importance of topics, problems and issues or findings in the audit. While more precisely defining the levels of materiality is important in planning financial audits, the challenge in performance auditing is more an issue of overall assessments. Thus, the last sentences in 300:25 is very difficult to understand, as they require performance auditors to define materiality and significance. The rest of the sentence makes it even more unclear, considering that the concept according to 300:25 is used in the meaning of "important" in general.
748	Auditor General of South Africa	0	0	(general)	In general the ISSAIs on exposure should have the same look and feel. Terminology used in the documents and the flow of the sections should be consistent. It is currently very obvious that they have been drafted by different parties.
1110	European Court of Auditors	0	0	(general)	Definitions - We feel that, to guarantee full harmonisation, definitions of the three different types of audit (which can be extracted from level-4 ISSAIs) should appear in the corresponding level-3 ISSAIs and be taken up into ISSAI 100
1113	European Court of Auditors	0	0	(general)	Specific references to other ISSAIs - There is no consistency in the use of specific references to other ISSAIs nor is there a harmonised way of presenting these references when they are made. Further use of references, in particular to level-4 ISSAIs, might be a way of lightening the texts of the present documents so that they can focus more sharply on the fundamental principles, without being cluttered by details.
1115	European Court of Auditors	0	0	(general)	Language - There is a need to simplify the language used whenever possible (this will greatly facilitate translation into other languages). We would strongly suggest that, once the Harmonisation Group has finished its work, all four documents are re-read and edited by an English-language mother-tongue reader who has a good general knowledge of the area but has not participated in the drafting process.
1116	European Court of Auditors	0	0	(general)	"Fundamental" - We are not convinced that the use of the word "fundamental" is necessary. Are not "the principles of public sector auditing" in themselves fundamental, rendering the use of the word itself redundant?
1118	European Court of Auditors	0	0	(general)	"Auditors should" - Phrase used consistently in 100 and 400. 200 and 300 should harmonise.

1123 Government Accountability Office, USA	0	0	(general)	<p>Observation</p> <p>In our review and comparison of the proposed level 3 ISSAIs, we noted a certain lack of consistency that we believe would be alleviated by increased coordination among the work groups assigned to develop the individual sections. Overall, the Principles would benefit from additional coordination to help ensure a consistent message and provide users with a document that gives the maximum benefit without requiring an undue investment in time to understand. While the drafts generally succeed in conveying the Principles of financial, performance, and compliance audits, we believe that a review of the draft language to identify redundancies among and inconsistencies between proposed ISSAI 100 and the other three proposed ISSAIs would allow the PSC to issue a concise document that meets the needs of the SAI community. Please see appendix I for examples of language that we recommend revising. We believe that it is critical that all audits performed in accordance with the Principles adhere to the same high level of audit standards, and the Principles themselves should reflect this through consistent formatting and language across the level 3 ISSAIs, especially the three that address specific types of audits.</p> <p>Recommendation</p> <p>We recommend that the PSC review the proposed level 3 ISSAIs to identify inconsistencies and encourage improved coordination among the work groups assigned to the respective ISSAIs to reduce those inconsistencies.</p>
1124 Government Accountability Office, USA	0	0	(general)	<p>Observation</p> <p>Alignment in the sequencing of subject matters within the respective ISSAIs and the language used to express related requirements are not consistent. We provide three examples to illustrate. Example 1: ISSAIs 100, 200, and 400 open with “Purpose and Authority” sections, which describe the relationships between level 3 ISSAIs and the other ISSAIs. ISSAI 300 does not include a “Purpose and Authority” section. Example 2: ISSAIs 100, 200, and 400 enumerate “general principles.” These include quality control in ISSAIs 100 and 400, but quality control is not included as a principle in ISSAI 200. ISSAI 200 does not include general principles but refers instead to “principles related to basic audit concepts.” These do not include quality control, which instead is listed as a “prerequisite for conducting financial audits.” Example 3: ISSAI 200 contains guidance for financial auditors on opinion modifications in the event that the auditor is unable to conclude that the financials are free from material misstatement. The other draft level 3 ISSAIs contain either no or very limited information on auditors’ reporting responsibilities if a conclusion cannot be reached.</p> <p>Recommendation</p> <p>We recommend that the PSC assess the consistency of the subject matter sequencing and language among the respective draft ISSAIs and make revisions as necessary.</p>

1125 Government Accountability Office, USA	0	0	(general)	<p>Observation</p> <p>We believe that the clarity and impact of the Principles is enhanced by placement of key concepts in one appropriate ISSAI, with references from other ISSAIs as necessary. In our view, examples of key concepts expressed by the Principles include quality control, professional judgment, and documentation. In the case of the proposed level 3 ISSAIs, auditors should be able to turn to ISSAI 100 to find guidance on concepts that are common to all or nearly all audits performed in accordance with the ISSAIs. The other level 3 ISSAIs should expand upon these concepts as applicable to the subject matter of each ISSAI, be it financial, performance, or compliance audits.</p> <p>Recommendation</p> <p>We recommend that the PSC evaluate the placement of the Principles and related key concepts such as quality control, professional judgment, and documentation that are common to all audits performed in accordance with the Principles, and that these Principles and concepts be addressed primarily in ISSAI 100, with references in the other level 3 ISSAIs as necessary.</p>	
1126 Government Accountability Office, USA	0	0	(general)	<p>Observation</p> <p>We note that the drafts do not identify specific terminology, for example, “should,” “must,” or “shall,” to indicate what language in the Principles constitutes requirements with which an SAI must comply in order to report that an audit was conducted in accordance with the Principles. The current and proposed ISSAIs lack formal definitions of these terms. As a result, the PSC’s expectations for how auditors should respond to the terms are not clear. We note, for example, that the word “must,” which in some audit standards is used always and exclusively to identify unconditional requirements, is used in all level 3 drafts except ISSAI 200. It is not clear if auditors should interpret this to mean that ISSAI 200 does not contain unconditional requirements. Other audit standards have adopted language conventions to allow auditors applying the standards to easily identify requirements. For example, GAGAS uses the word “should” to identify requirements that allow some flexibility under limited circumstances if the audit objective is still met and the word “must” to identify unconditional requirements.</p> <p>Recommendation</p> <p>We recommend that the PSC review existing audit standards for options for language conventions that help auditors to identify requirements and that the PSC consider adopting such a convention in the ISSAIs.</p>	

1001	NAO, UK	100	0	(no specific)	<p>This comment (set out in fields 15 - 17 of the template) is relevant to all four ED s. Internal consistency within and between the ED s reduces the risk of inconsistent interpretation or understanding amongst INTOSAI members even when the substance of the differences may prove to be small. Within the current drafts there are inconsistencies of</p> <ul style="list-style-type: none"> - length (acknowledged not easy or necessarily desirable to standardise); - structure (the fact that only ISSAI 300 does not open (paragraph 1) with a reference to INTOSAI members developing "their own professional approach in accordance with their national laws and regulations and mandate" is quite stark); and - language used, especially in key concepts and fundamental principles. <p>By way of illustration the following shows how "Materiality" ("Materiality and Significance" in ISSAI 300) is headlined: ISSAI 100 paragraph 43: "Auditors should consider materiality or significance throughout the audit process." ISSAI 400 paragraph 61: "Auditors should consider materiality throughout the audit process". ISSAI 200 paragraph 63: "The auditor should apply the concept of materiality appropriately when planning and performing the audit." ISSAI 300 paragraph 25: "Performance auditors should follow the principle of materiality and significance in all stages of the audit process in order to add the most value possible. Materiality or significance is defined in financial, social and political terms. These perspectives require comprehensive judgment of the auditors and may vary from one audit to another."</p> <p>It is essential that the Harmonisation Project group focusses on this in finalising the current drafts and that their consideration is generic, based on a full review of the texts not only on dealing with specific examples raised here or by other commentators.</p>
1103	SAI of Poland	100	0	(no specific)	<p>A good idea of previous version of level 3 ISSAIs – comparing with other professional standards, e.g. IIA standards – was focus on reporting (ISSAI 400). ISSAIs touched the matter of quality of reports, usually neglected or treated as obvious by other standards. At the same time, readability and informative value of reports is one of most often emerging issues in internal assessments and SAI peer reviews. We would expect then that this part of the ISSAI be further developed and improved. This is also why we focus on the part of fundamental standards relating to audit reports.</p> <p>Audit reports (and opinions) are covered by the following INTOSAI standards:</p> <ul style="list-style-type: none"> ISSAI 100.55 ISSAI 200.154-190, esp. 161-162 ISSAI 300.31 ISSAI 400.74 <p>Even assuming that financial audit requires specific form of reporting, we still find in fundamental standards partially overlapping and partially varying approaches – and it is not clear where the differences stem from. It can be easily noticed even if you compare the headings:</p> <ul style="list-style-type: none"> 100.55: a written report based on the conclusions drawn 300.31: Complete, convincing and balanced reports 400.74: a written report based on the principles of completeness, objectivity, timeliness and contradiction <p>It looks as if the groups of standard were written for different addressees, who will take care only for "their standards", e.g. performance auditors will not use ISSAI 200 nor ISSAI 400. Such an idea would mean a dangerous tendency: fragmentation in place of synergy.</p> <p>Our proposal is to work more on ISSAI 100. Practical role of this group should not be only a general introduction – its use then would be minimized.</p>

1147	SAI of Poland	100	0	(no specific)	<p>Lack of internal reference marks: In ISSAI 100, 300 and 400 bolded paragraphs are followed by unmarked paragraphs - without any reference marks, bolded terms etc. Still, there is often important 'standardizing' content in those paragraphs. E.g. a fundamental issue of how audit findings should be reflected by a performance report can be found in the middle of the third paragraph of standard 31. We suggest to use a consistent method of numbering for all paragraphs (like in ISSAI 200).</p>
195	National Audit Office of Norway	100	0	(no specific)	<p>General comment: we find that the concepts "objective", "audit scope" and "subject matter" are described somewhat different in both this and the other documents. However, we also find examples where these concepts are given descriptions that are partially overlapping. We find it difficult to understand from ISSAI 100 the relation between these concepts and recommend that this is described in the document.</p>
196	National Audit Office of Norway	100	0	(no specific)	<p>General comment: ISSAI 100 should include all important definitions. We would suggest that the terms "objective", "audit scope", "legality and regularity audit", "authorities" and "legal basis" is clearly defined in this document. In addition, ISSAI 200-400 should be updated accordingly.</p>
483	India/ Supreme Audit Institution	100	0	(no specific)	<p>General Comments (I) ISSAIs 100, 200, 300 and 400 deal with the common subjects and themes. It would be convenient if definitions or explanations were same unless there is a specific need to include certain aspects which are different from other types of audit. Some of the examples where uniformity could be considered are " Responsible party, Intended User, Materiality, audit documentation etc.) (II) The word Audited entity may be used in place of "Auditee". (III) Making references to ISSAIs: Appears at the end of ISSAI 100 whereas this appears in the body of ISSAI 200, 300 and 400</p>
505	Hungary	100	0	(no specific)	<p>General remark 1: It would be reasonable to have a glossary in ISSAI 100, with the inclusion of the technical terms, concepts of those under Sections 30-36, and additional ones, like 'audited entity', 'authorities', 'audit team', 'audit manager' etc. (The role of audit manager is not addressed anywhere in the four exposure drafts.) With having established a glossary, there will be no need to repeat the definition of the concepts of ISSAI 100 and introduce new ones in the ISSAIs 200, 300, 400, and the same technical terms would be used in all four ISSAIs in question. (E.g. ISSAI 100 Item 36 and ISSAI 400 Item 40 are largely identical (both define the concept of criteria. Currently, the concept 'authorities' is defined under Item 37 of ISSAI 400.)</p>
1104	SAI of Poland	100	0	(no specific)	<p>Practitioner/auditor in ISSAI 100 – Elements. Meaning of 'Practitioner' referred to state auditor is neither clear nor broadly used in INTOSAI community. Perhaps just 'public auditor/public sector auditor would be better? 'Practitioner' term can be mentioned in one of the definition paragraphs as a terminological variant for 'auditor' as which can be met in professional documents.</p>
1136	Romanian Court of Accounts	100	3	100/7	<p>Replace principles in the original text with fundamental principles .</p>
752	Auditor General of South Africa	100	7	-	<p>In this paragraph the term "audit work" is used, the terms "public sector audit", "audit tasks", "audit engagements", "other engagements" and "engagements" are also used in the document. Please consider standardising the terminology used in the ISSAI and only refer to "audit".</p>

559	TURKEY	100	8	100/7	In several paragraphs in ISSAI 100, the expression "audit report or Auditor's Reports" is used. Using both terms together seems to unnecessarily clutter the text. Although ISA's mainly make reference to "auditor's report" and "audit reporting", other ISSAIs and the Practice Notes of ISAs mainly use the term "audit report". These terms seem to be used interchangeably in the standards. If a difference is implied by using both terms together, this should be explained, or dual usage should be avoided.
1139	Romanian Court of Accounts	100	16	100/20	Sufficient appropriate evidence or sufficient and appropriate evidence? The text of ISSAI 100 contains both expressions, but the meaning is slightly different.
1167	Netherlands Court of Audit	100	20	100/18	20-21: Can we formulate these statements more as real standards by using the word "should" now and then? Eg. "auditing should be a systematic process..." , " audits should begin with a clear objective..." etc.
157	National Audit Office of the People's Republic of China	100	21	100/20,21,23	It is proposed that the sentence "For example, an audit of the legality and regularity of financial management and of accounting, sometimes referred to as regularity audit, will embrace elements of both financial and compliance auditing standards and practices." could be revised as "For example, an audit of the legality and regularity of financial management and of accounting, sometimes referred to as regularity audit, will embrace elements of both financial and compliance auditing standards and practices and in certain circumstances, a general auditing which embraces objectives of financial auditing, compliance auditing and performance auditing might also be conducted. "
200	National Audit Office of Norway	100	21	100/20,21,23	We find this paragraph confusing because the concept "objective" is not given a clear definition. It is difficult to see how "objective" is related to the mandate of the SAI and how it relates to the definition of "subject matter". We recommend that this is clearly stated in the document.
201	National Audit Office of Norway	100	21	100/20,21,23	The concepts "legality audit" and "regularity audit" should be given a clear definition in ISSAI 100 and not just used in an example. "Regularity" and "propriety" is described in ISSAI 400, but all important concepts should, in our opinion, be described in ISSAI 100 as well.
265	European Court of Auditors	100	21	100/20,21,23	what is intended by "overlapping objectives" – does this suggest some redundancy? Is the audit of legality and regularity best described as that of "financial management and of accounting"?
266	European Court of Auditors	100	21	100/20,21,23	Rewording: In all cases the SAI considers what is to be audited e.g. financial statements... Please view original document
638	Afrosai-E	100	21	100/20,21,23	The terminology in ISSAI 100 on the subject matter is confusing. In Section 100:21 it is stated that WHAT is to be audited is the "subject matter" for the audit, for example the financial statement or the programmes /activities. Section 100:34, on the other hand, makes a distinction between the "underlying subject matter" and the "subject matter information" – stating that it is the subject matter information the auditors gather evidence about. Thus, the financial statement is BOTH the subject matter (according to 100:21) and the subject matter information (100:34). The confusion is also expressed in ISSAI 100:35, stating that the that "the following constitutes the subject matter..." and then for financial audit in principle states that it is the subject matter information that is the "subject matter"(which means that the distinction between the two does not exist), while in performance auditing the audit questions typically express the subject matter, and the information about conditions, causes and consequences is the underlying subject matter (which is difficult to understand and, to say the least, confusing). Usually, however, the term "subject matter" seems to be used interchangeably with "underlying subject matter". While the word "underlying" probably clarifying the relation between the subject matter and the subject matter information. We see a clear risk for confusion unless the terms are used consistently. If "subject matter" and "underlying subject matter" in principle means the same, it would be better to only use "subject matter" in all the ISSAIs.

672	Brazilian Court of Accounting (TCU)	100	21	100/20,21,23	<p>Comment: This item makes reference to legality and regularity without any clear conceptualization. Besides, it may cause confusion between criteria and source of criteria. We suggest remove the following texts in brackets from the item:</p> <p>"All audits begin with objectives, and those objectives determine [the type of audit to be performed and] the applicable standards to be followed. Some audits have multiple or overlapping objectives and in these cases the auditor should evaluate which standards or combination of standards will be most appropriate, depending on the user's needs and the primary purpose of the audit. [For example, an audit of the legality and regularity of financial management and of accounting, sometimes referred to as regularity audit, will embrace elements of both financial and compliance auditing standards and practices.] In all cases the SAI considers what is to be audited e.g. financial statements and/or programmes and activities and/or compliance with authorities [criteria] (the subject matter) which institutions are likely to be audited or concerned in the audit (the audited entities or responsible party), and to whom the ultimate reports/opinions/findings/recommendations is likely to be directed or to be of interest (the intended user(s))."</p>
761	Auditor General of South Africa	100	21	100/20,21,23	<p>Please consider moving the paragraph from the 3rd sentence and include it as part of paragraph 27.</p> <p>Please amend the last sentence to read as follows: "...and to whom the opinions/ conclusions/ findings/ recommendations or a combination thereof are likely to be directed..."</p>
203	National Audit Office of Norway	100	22	100/20	<p>We find that the relation between the audit types described in paragraph 22 is somewhat confusing. In our opinion, the objective of financial audit is not to enhance the confidence of the intended users in the appropriate use of public funds and assets, but to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. We find that paragraph 27 to a better degree explains the relation between audit types in the public sector.</p>
674	Brazilian Court of Accounting (TCU)	100	23	100/31	<p>Substitute underlying subject matter for subject matter</p>
268	European Court of Auditors	100	24	100/29	<p>§24 First sentence needs re-drafting - replace "responsible party" with "audited entity" which is clearer (only defined later in §32); whose "purpose" is being referred to? Is it talking about audit of financial statements prepared by management? – then clarify – otherwise it could just be about management representations . Financial vs. Performance auditing can't be categorised or portrayed so simply as in this para. Financial/compliance auditing also creates "new information, analysis and insights" by performing analyses, just as PA does, although within a stricter conceptual/regulatory framework.</p>
675	Brazilian Court of Accounting (TCU)	100	24	100/29	<p>Comment: It is not clear in the document what is the difference between "types of audits" or "fields of auditing". If their meaning are the same, then only one expression should be used for precision. We suggest to use "fields of auditing".</p> <p>Amendment: Exclude "types of"</p>
949	Rigsrevisionen, Denmark	100	27	100/21	<p>Suggest replacing the word "authorities" with "rules and regulations" throughout ISSAI 100, 200, 300 and 400 – see comment to ISSAI 400.</p>
1169	Netherlands Court of Audit	100	27	100/21	<p>Should be removed. One definition of the tree types of audit congruent in all ISSAIs is better</p>
477	India/ Supreme Audit Institution	100	28	100/22	<p>The para describes the features of various types of auditing. May consider providing definitions of types of auditing.</p>
950	Rigsrevisionen, Denmark	100	28	100/22	<p>Regarding Compliance audit: Suggest to replace "applicable authorities" with "rules, regulations, agreements and statutory practice". See comment to ISSAI 400.</p>

951	Rigsrevisionen, Denmark	100	30	100/24	The word "practitioner" should be deleted (see comment to item 31)
37	SAI Germany	100	31	100/25	Current draft: [The role is fulfilledwithin the SAI's mandate and by persons delegated to carry out audits on behalf of the HEAD of SAI. Proposal: [The role is fulfilled ... within the SAI's mandate, "by colleagues assigned with audit responsibility" and by persons delegated to carry out audits.] Reason: The current draft does not sufficiently reflect the environment of SAIs with a board structure.
272	European Court of Auditors	100	31	100/25	Is the Internal public sector auditor not also a practitioner in public sector auditing? Is this accurate for all organisational arrangements? E.g. local government auditors who have a personal mandate/authority to carry out audits or entities and sign their accounts?
429	Swedish National Audit Office	100	31	100/25	We believe that this paragraph should only refer to the auditor, not the practitioner
510	Hungary	100	31	100/25	The explanation of the concept 'practitioner/auditor' clearly states that 'practitioner/auditor' is referred to as 'the auditor'. It is not necessary to use the word 'practitioner' in the concept, if it will be used just as described.
609	Australian National Audit Office	100	31	100/25	Remove the sentence "The practitioner in public sector auditing is the public sector auditor of the SAI, being part of a constitutional system". The other sentences in this paragraph are clearer and sufficiently cover the definition.
768	Auditor General of South Africa	100	31	100/25	Please amend the paragraph to read as follows: "The practitioner in public sector auditing is the Head of the SAI (for example an Auditor General or President), who has overall responsibility for public sector audits within the SAI's mandate. It also refers to persons delegated to carry out audits on behalf of the Head of the SAI. The practitioner is referred to as "the auditor" throughout this ISSAI."
952	Rigsrevisionen, Denmark	100	31	100/25	The sentence "The practitioner in public sector auditing is the public sector auditor of the SAI, being part of a constitutional system" is difficult to comprehend. It seems to assume that the reader is more familiar with the word 'practitioner' than with 'auditor' or 'SAI'. We do not believe this to be the right assumption in an INTOSAI document. 'Practitioner' is a rather technical expression. We suggest it is redundant here. We suggest that the first two sentences in item 31 should be reformulated to the following: "The public sector auditor will normally be a SAI which is part of a constitutional system. The role as public sector auditor is fulfilled by the Head of SAI ... [etc.]"
1065	Government Accountability Office, USA	100	31	100/25	See specific pdf-file provided by GAO
677	Brazilian Court of Accounting (TCU)	100	31	100/25	Comment: The text does not fit all forms of SAI, specially some Courts of Audit where a collegiate has the overall responsibility for public audits. Amendment: Exclude part in parentheses.
478	India/ Supreme Audit Institution	100	32	100/25	May consider adding "and resources" after public funds in the second line.
511	Hungary	100	32	100/25	Please consider to add the following to the definition of 'responsible party' at the end of this section: 'It is the responsible party to which SAIs usually address their audit recommendations.'
610	Australian National Audit Office	100	32	100/25	This paragraph should explain in what circumstances the 'legislature or the judiciary' would be the responsible party.
637	Afrosai-E	100	32	100/25	Not consistent with 300:6, which defines the responsible party as the one able to initiate change.
769	Auditor General of South Africa	100	32	100/25	Please align the paragraph like the other paragraphs.

770	Auditor General of South Africa	100	33	100/25	<p>Please amend the paragraph to read as follows: "The intended users are the individuals, organisations or classes thereof for whom the auditor prepares the auditor's report. In the public sector, the parliament is normally the representative of the public as a whole, however the report may in some circumstances be addressed to other users.</p> <p>Refer to ISSAI 200 paragraph 38 and ensure that the wording used to describe the intended user is consistent.</p>
41	National audit office of Lithuania	100	34	100/26,27,28	<p>It is not very clear what is subject matter information. The explanation "subject matter information means the outcome of evaluation of the subject matter" can be understood differently - outcome of evaluation of the subject matter is conclusions given by the auditor. But next sentence says differently, so those two sentences contradict each other.</p>
71	National Audit Office, Malta	100	34	100/26,27,28	<p>The title to this Article should read "Subject Matter" as the article deals both with underlying subject matter and subject matter information</p>
275	European Court of Auditors	100	34	100/26,27,28	<p>The heading: Subject matter and subject matter information should be consistently explained across all four documents</p>
276	European Court of Auditors	100	34	100/26,27,28	<p>The heading: Title could be 'Underlying subject matter and subject matter information' to better reflect the content of the text.</p>
430	Swedish National Audit Office	100	34	100/26,27,28	<p>This paragraph is not consistent with the explanations in ISSAI 200-400. It is even not consistently explained in ISSAI 100. Suggest to rephrase the entire paragraph.</p>
512	Hungary	100	34	100/26,27,28	<p>The wording clearly defines the concepts of 'underlying subject matter' and 'subject matter information', but the wording of ISSAI 400 Section 42 is not in line with this. The latter is merging the two concepts under 'subject matter'.</p>
577	COUR DES COMPTES - France	100	34	100/26,27,28	<p>Comment 3: we do not understand the notion of "underlying subject matter" and the difference with "subject matter information". We would strongly suggest clarifying these notions.</p>
611	Australian National Audit Office	100	34	100/26,27,28	<p>Suggest removing the word "Underlying" from the heading above Paragraph 34</p> <p>(i) The word 'underlying' before subject matter appears redundant (wherever used).</p> <p>(ii) Consistent explanations of 'subject matter' should be applied. Thus, in paragraph 34, 'subject matter is "the information, condition or activity", in 35 dot 2 it is "information or actual conditions or its underlying causes and consequences". Paragraph 35 says "the subject matter [in performance auditing] is typically expressed in the form of an audit question". We disagree that this would be an expression of the subject matter - it is more likely to be a statement of the scope of an audit.</p>
771	Auditor General of South Africa	100	34	100/26,27,28	<p>The terms subject matter, underlying subject matter and subject matter information are confusing and have to be reconsidered and further explained and used consistently once defined.</p>

953	Rigsrevisionen, Denmark	100	34	100/26,27,28	<p>The definitions of "subject matter" and "subject matter information" could be made more clear. Based on the text of ISSAI 400 we suggest to replace item 34 (including the heading) with the following text:</p> <p>"Subject matter (bold) 34. The underlying subject matter of public sector auditing is the phenomenon that is measured or evaluated by applying criteria. The underlying subject matter can be activities, financial transactions, procedures etc. The underlying subject matter is the state of affairs or actual condition falling within the scope of the audit; for example the schools to be constructed within a social program or an actual internal control procedure. The underlying subject matter is either measured or evaluated by a party other than the auditor (in which case the auditor examine whether the information provided is in compliance with the identified criteria) or by the auditors themselves. 35. The result of the measurement or evaluation of the underlying subject matter constitutes the subject matter information of the audit. The subject matter information might, for example, be the statistics in an annual report on how many schools were constructed within a social program or a report on implementation of internal control procedures. Since public sector auditing may encompass both the audit of underlying subject matters and the audit of subject matter information, the term subject matter is from hereon used as a common term for both."</p>
1117	European Court of Auditors	100	34	100/26,27,28	"Subject matter" and "Subject matter information" - See ISSAI 100, para 34-35. These should be consistently explained in all four documents.
1171	Netherlands Court of Audit	100	34	100/26,27,28	The terms subject matter and subject matter information are a bit confusingly explained and not used consequently it seems : can subject matter information be capable, or should the auditor be capable(to measure the subject matter information?) and what is for instance "underlying subject matter?" What do we want the SAI to ensure? To me the bottom line seems (for alle three types of audit) :The aditor should ensure that the subject matter is mesasurable, leading to subject matter information that can be used for evaluation, and comparison against identified criteria. The terms subject matter and subject matter information can than be illustrated by examples perhaps: ...For performance audit a subject matter might be XXX subject matter information in that case migt be XXX..... Can 34-36 be placed in and after figure 3?.
1172	Netherlands Court of Audit	100	34	100/26,27,28	The word ' Underlying' should be deleted because 'subject matter' is a standard concept. Underlying subject matter confuses the reader and is not a standard concept.
277	European Court of Auditors	100	35	100/30	In the third bullet on compliance we state that the subject matter is "qualitative or quantitative information", yet in §34 we state that this is "subject matter information"?
513	Hungary	100	35	100/30	When describing the subject matter in Financial auditing I suggest using the same wording for audit evidence ('gathering sufficient and appropriate audit evidence...') as it is at the explanation of compliance auditing. Both types of audit require the same requirements with regard to audit evidence. On the other hand, one might consider the cancellation of the whole item 35, due to the fact, that the other exposure drafts (for the ISSAIs 200, 300, 400) all define their respective subject matters.

678	Brazilian Court of Accounting (TCU)	100	35	100/30	<p>Comment: the words in the bullets do not seem to complete de main sentence in item 35. Amendment:</p> <ul style="list-style-type: none"> • Financial auditing: the subject matter information on financial position, performance and cash flow. It should be identifiable and capable of consistent evaluation or measurement against the identified criteria such that it can be subjected to procedures for gathering audit evidence to support the audit opinion. • Performance auditing: the subject matter can be activities, non-financial or financial information or actual conditions or its causes and consequences, defined by the objective and formulated in the audit questions. It is the subject matter which the auditor measures or evaluates to determine the extent to which established criteria have been met or why this is not the case. • Compliance auditing: the qualitative or quantitative information identifiable and capable of consistent evaluation or measurement against the identified criteria (stated in authorities) such that it can be subjected to procedures for gathering sufficient and appropriate audit evidence to support the audit opinion, conclusion or audit report.
772	Auditor General of South Africa	100	35	100/30	<p>Please amend the introductory sentence to read as follows: "The following constitute the subject matter information in the..."</p> <p>Please amend the 1st bullet to read as follows: The subject matter information is the financial statements which include the financial position, performance, cash flow and notes. Also refer to ISSAI 200 and ensure that this term is described consistently.</p> <p>Please amend the 2nd bullet to read as follows: The subject matter information is typically expressed in the form of an audit conclusion. The underlying subject matter is the non-financial or financial information which the auditor evaluates to determine the extent to which the suitable criteria have been met.</p> <p>Please replace the 3rd bullet with the following: The subject matter information is a statement of compliance. Normally the auditee does not make specific assertions or statements of compliance available to the users. The subject matter information under these circumstances is embedded in the auditor's report either in the form of a conclusion or as findings of non-compliance with suitable criteria.</p>
1173	Netherlands Court of Audit	100	35	100/30	It is a bit cunfusing to use the word performance in the description of financial audit here.
1174	Netherlands Court of Audit	100	35	100/30	The sentence 'The subject matter is typically expressed in the form of an audit question' should be replaced by 'The subject matter of a performance audit is defined by the audit objectives and the audit questions'. Furher delete the word 'underlying' in the next sentence.
773	Auditor General of South Africa	100	36	100/27	<p>Please amend the 2nd sentence to read as follows: Criteria are the benchmarks used to evaluate the subject matter information.</p> <p>Please delete the words "audit" before "criteria" and "of the audit assignment" in the 5th sentence.</p> <p>Please delete the words "or more general" in the 6th sentence as this would make the criteria subjective and not suitable. Further delete the words "to what could be (given better conditions)" as this is confusing.</p> <p>Please delete "the" before "how" in the 7th sentence and include "information" after "subject matter" otherwise the meaning is not clear.</p>
777	Auditor General of South Africa	100	40	100/39	Please add "information" after subject matter in the last sentence. Please this paragraph to the end of this section.
514	Hungary	100	41	100/37	The term 'audit team' is used, contrary to the term 'engagement team' used elsewhere.

592	IIA	100	42	100/40	We propose to expand upon the discussion of the risk of an incorrect opinion. The wording should not only direct the auditor to reduce or manage this risk, but to reduce or manage this risk to a low enough level which is consistent with the overall risk of the engagement.
612	Australian National Audit Office	100	42	100/40	Audit risk should be defined as the risk of an "inappropriate" rather than "incorrect" opinion etc. Opinions, conclusions and recommendations involve judgement which makes it unreasonable to explain them in terms of correctness.
779	Auditor General of South Africa	100	42	100/40	Please delete the words "or that the audit may fail to add value" as this is not an engagement or audit risk. It is also not the purpose or objective of an audit. The 1st sentence relates to audit risk as defined in the ISAs and the 2nd sentence relates to matters which affects the engagement risk i.e. matters that contributes to deciding whether to accept or continue with the engagement. These sentences should be dealt with under separate subheadings "Audit risk" and "Engagement risk".
1070	Government Accountability Office, USA	100	42	100/40	See specific pdf-file provided by GAO
75	National Audit Office, Malta	100	43	100/41	It is being proposed that the title to this article would read "Materiality and Significance" as both concepts are discussed in this paragraph.
515	Hungary	100	43	100/41	This section deals with the concepts of materiality and significance, but the distinction made between them is vague. In addition, the statement of the first sentence, according to which materiality applies rather to financial and compliance audit, and significance rather to performance audit, is not reflected in the other Exposure Drafts of the third level of the ISSAI framework. E.g. ISSAI 200 (addressing financial audit) is using the terms significant, significance very often.
613	Australian National Audit Office	100	43	100/41	materiality and "significance" are equated in the first part of the paragraph. However, the last sentence says "significance can be seen as the relative importance of subject matter in relation to policies etc ". This explanation seems to be at odds with the earlier text - once an audit is decided upon, materiality/significance are determined in relation to the subject matter of the audit, not other external reference points.
722	SAI Peru	100	43	100/41	It is important to have included in this ISSAI draft the concept of materiality within the audit general principles. In addition, we would recommend the inclusion of the concept "audit validity and use", which states the auditing process should be made with due diligence and opportunity at all stages, assuring that results are provided with effectiveness and efficiency for the benefit of the entity. Like this, we will ensure proper compliance of the goals outlined in the audit; and management improvement in the audited entity. Thus, auditing reports and recommendations are intended to remain in full force at the time of their issuance and dissemination respectively.
780	Auditor General of South Africa	100	43	100/41	Please delete the words "mandate and" as materiality should only be based on the needs of the users and not the mandate of the SAI. Further please delete "characteristics of" in the 6th sentence.
1071	Government Accountability Office, USA	100	43	100/41	See specific pdf-file provided by GAO
1178	Netherlands Court of Audit	100	43	100/41	Why not materiality and significance as in 300:25?
786	Auditor General of South Africa	100	49	100/45	Please insert "underlying" before subject matter in the last sentence.
287	European Court of Auditors	100	50	100/46	regarding subject matter: Risk of different types of potential misstatements...that may occur in the subject matter" cannot be applied to the definition of "subject matter" for performance audit (see §35).

162	National Audit Office of the People's Republic of China	100	53	100/49	As audit evidence is defined here as "any information used by the auditor to determine whether the information being audited is in accordance with the established criteria" and it is proposed that this definition could be revised as "any subject matter information used by the auditor to determine whether the actual situation of subject matter being audited is in accordance with the established criteria".
639	Afrosai-E	100	53	100/49	Audit evidence is not used to support the audit objective, it is used to support audit findings and conclusions congruent with the audit objective. The third paragraph is only true for financial audit, and partly for compliance audit. Performance audits in general, and some times compliance audits, audit the subject matter as such against the criteria, not the subject matter information.
641	Afrosai-E	100	54	100/50	The wording "After completing the audit procedures" is not really relevant for performance auditing. Analysis and report writing is to a large extent part of the audit procedures. It is probably better to use the wording "After audit testing and data collection". The use of the term "audit procedures" may have to be changed also in other parts of ISSAI 100 - 400. Similarly, the wording "reach a conclusion on the underlying information" is mainly relevant for financial auditing, and partly compliance auditing - but not performance auditing - auditing the subject matter as such rather than the subject matter information. In performance auditing conclusions are derived from findings, and are to be congruent with the audit objectives. Further, a problem with Section 54 0- 55 is that it not is consistent with ISSAI 300 Section 30 - 31. Unfortunately ISSAI 300 is silent on whether report writing is part of what is defined as "conducting" the audit or reporting. In reality the drafting of reports is an analytical activity performed during the execution of the audit - it is not, as ISSAI 100 describes it, something you start to consider after having completed "the audit procedures". Assessment of the collected and compiled data is done during execution of the audit and is largely done as part of analytical report writing, analysing how different elements of evidence can be used to answer the audit questions.
642	Afrosai-E	100	54	100/50	The second paragraph is confusing, as it states that it is the underlying subject matter that is audited. Isn't it either the subject matter information of the subject matter?
792	Auditor General of South Africa	100	55	100/51	Please ensure the consistent use of terminology in this paragraph and in paragraph 48.
27	Russia	200	0	(no specific item-number)	At the same time, it is represented expedient in addition to include in the draft of ISSAI 200 an issue on the analysis of the measures accepted by enforcement authorities for performance of SAI's recommendations, and also on reflexion of the information on results of realisation of the suggestions of SAIs in the final documents (Follow up activities). The given suggestion corresponds to the international practice (including to recommendations of the International Budget Partnership)
727	Office of the Auditor General of Canada	200	0	(no specific item-number)	ISA 200, Overall Objective of the Independent Auditor, and the Conduct of an Audit in Accordance with International Standards on Auditing, defines engagement (audit) risk as being a function of the risk of material misstatement (inherent risk and control risk) and detection risk. As currently written, paragraph 57 in ISSAI 200 equates engagement risk with the risk of material misstatement only. To convey the concept that detection risk is a component of engagement risk, we suggest that paragraph 58, which discusses detection risk, be moved to part c) of paragraph 57, which addresses audit risk.
521	Hungary	200	36	200/32	In the second sentence please amend as follows: 'an auditor or auditors'
618	Australian National Audit Office	200	36	200/32	The three parties are listed as "an auditor or auditor; a responsible party and intended users". Should either read "an auditor or auditors" or simply "an auditor".
643	Afrosai-E	200	36	200/32	The text "an auditor or auditor" should probably be "an auditor or auditors"
825	Auditor General of South Africa	200	36	200/32	Please delete "or auditor" in the 1st sentence. Please delete the 3rd and 4th sentences to eliminate duplication.
164	National Audit Office of the People's Republic of China	200	37	200/33	In order to maintain the alignment of terms used in ISSAI 200 and 400, it is proposed that the word "assertion-based engagement" could be revised as "attestation engagement".

522	Hungary	200	37	200/33	In the first sentence I would propose to use present tense ('is') instead of 'may also be'. The concept of 'responsible party' should include the responsibility for setting up the accounts and running the business as well.
582	COUR DES COMPTES - France	200	37	200/33	Comment 4: This paragraph seems to apply to the States and their satellites. The wording appears to detract from independent public authorities, local and regional authorities and establishments administered by elected assemblies, as well as international organisations. We cannot rule out the possibility that some SAIs might be adept to audit bodies that are not directly governmental or quasi-governmental. With this in mind, this text is not entirely appropriate for the auditing of bodies that do not fall under government authority, such as the auditing of a parliamentary assembly or a Supreme Court, for example.
583	COUR DES COMPTES - France	200	38	200/34	§ 38 and § 39. Comment 5: see comment 4, above - same issue. Comment 4: This paragraph seems to apply to the States and their satellites. The wording appears to detract from independent public authorities, local and regional authorities and establishments administered by elected assemblies, as well as international organisations. We cannot rule out the possibility that some SAIs might be adept to audit bodies that are not directly governmental or quasi-governmental. With this in mind, this text is not entirely appropriate for the auditing of bodies that do not fall under government authority, such as the auditing of a parliamentary assembly or a Supreme Court, for example.
826	Auditor General of South Africa	200	38	200/34	Please replace "Legislators" with "Legislatures". Please ensure that this paragraph is consistent with ISSAI 100's description of intended users.
48	National audit office of Lithuania	200	40	200/37	Same note as fo ISSAI 100 paragraph 34: It is not very clear what is subject matter information. The explanation "subject matter information means the outcome of evaluation of the subject matter" can be understood differently - outcome of evaluation of the subject matter is conclusions given by the auditor. But next sentence says differently, so those two sentences contradict each other.
49	National audit office of Lithuania	200	50	200/45	To be consistent with ISA's and 4 level ISSAIs, would use term "engagement partner" rather than "auditor"
51	National audit office of Lithuania	200	56	200/50,52	Sugestion to use term "engagement risk" instead "assurance engagement risk".
317	European Court of Auditors	200	59	200/53	Reword Auditor to "The auditors"
839	Auditor General of South Africa	200	59	200/53	The sections on professional judgement and skepticism and materiality should be used in redrafting these sections of ISSAI 400.
596	IIA	200	93	200/85	We propose to widen the concept "internal control procedures" to include "risk management" and possibly "governance" procedures.
731	Office of the Auditor General of Canada	200	179	200/169	Paragraphs 179 and 180 of the exposure draft address the auditor's responsibility with regard to other information. The IAASB's exposure draft for ISA 720, The Auditor's Responsibilities Relating to Other Information in Documents Containing or Accompanying Audited Financial Statements and the Auditor's Report Thereon, has broadened the scope of the auditor's responsibility to include reviewing documents which accompany the audited financial statements in addition to documents which contain audited financial statements. Proposed ISA 720 would also require the auditor to read and consider the other information for consistency with the auditor's understanding of the entity and the environment acquired during the course of the audit in addition to the existing requirement of reading the other information for consistency with the audited financial statements. We recommend that INTOSAI monitor the IAASB's ISA 720 project and amend ISSAI 200 upon the finalization of the exposure draft to ensure that the principles in ISSAI 200 are consistent with those in ISA 720.

1194	Netherlands Court of Audit	300	2	300/6,9	The definition of PA in 100, 300 , 3000 and 3100 should be exactly the same (see earlier remark)
645	Afrosai-E	300	6	300/15,16,17,18,19	The terminology "responsible party", "intended user" and "subject matter" should be more clearly defined in relation to ISSAI 100, in a similar way as in ISSAI 200 and 400. This is in particular important as the concept of "responsible party" is slightly different from the other ISSAIs, focusing on the responsibility to take initiatives to address performance problems. We assume the difference is explained by the fact that performance audits can assess the results or effects of a legislation, even if there is no entity directly responsible for its implementation. Another - and in our view better - way would be to let the definition of responsible party be the same as in ISSAI 100 - and for performane audit interpret this as equivalent to the commonly used concepts (also in ISSAI 3000 and 3100) of audited entity and auditee. It can then be explained that performance audits also can be carried out without such a resposible party, providing information to Parliament as one of the users of the audit, a user that also can be addressed with recommendations as Parliament has the mandate and responsibility to take initiatives for improvements.
647	Afrosai-E	300	6	300/15,16,17,18,19	The definition of "subject matter" is unclear. We sugges that ISSAI 300 clearly defines "subject matter" in relation to ISSAI 100 (even if there is a need to first consistently define and use "subject matter" in ISSAI 100). While financial auditing focuses on subject matter information, compliance auditing on either the subject matter itself or on subject matter information, it seems clear that performance auditing focuses on the subject matter in itself. With this focus performance audits may use subject matter information developed by the audited entity, and sometimes make a special assessment of this information as one part of the audit. 100:35 states that the subject matter in performance audit typically is expressed in the form of an audit question; 300:6 is partly different by stating that the subject matter is defined by the audit objectives and the audit questions; while 300:10 have yet another definition by stating that subject matter refers to a group of activities, programmes or bodies; ISSAI 100:52 on the other hand states that it is the scope that defines the subject matter the auditors will assess and report on. While it is usally good to include the activities, programme or bodies in the audit objective ot questions, this is not always the case in practice. Further, when they are included, they are only one element in the the objectives and questions, as these typically would clarify in what respects or dimensions the activity, programme or body will be audited. There is a need to decide whether the "subject matter" refers to the object (the activities, programme and bodies) or also the perspectives and issues to be covered within that object.
692	Brazilian Court of Accounting (TCU)	300	6	300/15,16,17,18,19	Comment: The audit elements are incomplete and there are conflicting definions of subject matter in PA . The last sentence in item 6 conflicts with the first bullet of item 10. (see also comment on ISSAI 100, item 35). Amendment: "6. The audit elements (practioner, responsible party, intended user, subject matter and criteria) assume distinct characteristics in performance audit. Usually a performance audit is conducted by a team with different and complementing skills. A performance audit may concern several responsible parties and users. The responsible party will generally be the entity or authority that is able to initiate changes to implement or otherwise address recommendations provided by a performance audit. This means that the legislature could also be a responsible party in performance auditing, just like a government institution could be the intended user. The subject matter of a performance audit can be activities, non-financial or financial information or actual conditions or its causes and consequences, defined by the objective and formulated in the audit questions. Concerning criteria, it is not always possible or convenient pre-define criteria when dealing with a complex issue. In this case it is recommended defining criteria during the audit process."

709	Brazilian Court of Accounting (TCU)	300	6	300/15,16,17,18,19	Comment: The practitioner and suitable criteria are elements of performance auditing. Amendment: The elements of a performance auditing (the practitioner, responsible party, intended user, subject matter and suitable criteria) have to be defined specifically for each audit.
1134	PORTUGAL - TRIBUNAL DE CONTAS	300	6	300/15,16,17,18,19	The elements of the audits such as "responsible party, intended users, subject matter and suitable criteria" could be autonomized as there are in ISSAIs 100, 200 and 400, so following the same criteria.
650	Afrosai-E	300	17	300/25	It varies between SAIs how the terms objective and questions are used, without necessarily any difference. The terminology in 300:17, however, is mixture of different use of the terms, causing confusion. AFROSAI-E uses the terminology of defining one audit objective, covering the whole audit, and from this objective derive audit questions and sub-questions. Some SAIs may call the objective "overall audit question". Other SAIs chose to present several audit objectives, so that the different objectives covers what other SAIs what call the audit questions. In these cases no overall objective or question is formulated. We suggest that 300:17 is rephrased to: "Each audit should have a clearly identifiable audit objective or overall audit question...", and use objective in singular form in the two following sentences, followed by "The audit questions derive from the audit objective or overall audit question, and can be ...exhaustive in addressing the objective or overall audit question. Instead of defining an objective or overall audit question, SAIs may choose to develop several audit objectives covering both the overall level and the level of audit questions.
1203	Netherlands Court of Audit	300	17	300/25	This is a bit confusing. Audit objectives are something different than audit questions in our opinion. The audit objective describes what you want to accomplish by the audit (eg to inform parliament, to find causes for insufficient results). This is more or less described in general in ISSAI 300: 4 and 5. The audit problem is the main overall audit question you have to answer to accomplish these aims/objectives/goals The audit questions are the sub questions necessary to answer this main audit question We would therefor recommend to use the term audit problem in 300:17
629	Australian National Audit Office	300	25	300/33	This paragraph does not provide a definition of materiality as it applies to performance auditing. In established frameworks, materiality is one component of significance, with the other components being sensitivity and impact. The three components together reflect the fact that materiality in terms of financial value may not be a primary consideration in performance auditing.
654	Afrosai-E	300	25	300/33	ISSAI 100:43 makes a distinction between materiality for other audits, and significance for performance audits. With this distinction made, it is suprising that ISSAI 300 uses "materiality" and "significance". This creates uncertainty for the reader, in particular as none of the concepts are clearly defined. In 300:28 only significance is used.
884	Auditor General of South Africa	300	25	300/33	Only the 1st sentence in the 1st paragraph should be bold. Materiality and significance should be defined before these paragraphs are introduced. In the 2nd paragraph it is not clear how materiality and significance can manage risks of inappropriate audit findings or reporting and producing low impact reports. Please delete these words. Please amend the last sentence of the 2nd paragraph to read as follows: Materiality and significance are assessed taking into consideration what is socially or politically material at the time and is dependent on the perspective of the relevant parties.
1093	Government Accountability Office, USA	300	25	300/33	See specific pdf-file provided by GAO

1205	Netherlands Court of Audit	300	25	300/33	Materiality and significance are very important issues in every audit. However in ISSAI 100:43 only materiality is mentioned. The guidance provided by 300:25 is short and still a bit vague. It does not add much to 100:43. A more specific definition of these two topics especially aided what they can mean when performing a performance audit might be useful here. (see also remark at ISSAI 100:43)
657	Afrosai-E	300	27	300/35	ISSAI 300 uses three phrases in relation to audit questions - to "satisfy", to "answer" and to "conclude against". It is sometimes unclear if the wording "conclude against the audit questions" means to answer them by developing findings, or develop conclusions in the audit - in principle against the audit objective. We suggest that a more consistent terminology is used to avoid misunderstandings. As it is important to clearly separate findings (based on factual and analytical evidence - but not the opinions of the auditors) from the audit conclusion, which may include the auditors opinion, we think that the expression "concluding against that audit questions" should be avoided. It is better to use "answer the audit questions" and develop conclusions or conclude against the audit objective. Following this principle the third bullet should be changed to "...outcome of the audit, reporting findings, conclusions and recommendations to the users..."
663	Afrosai-E	300	31	300/39	Avoid the phrase "conclude against the audit questions". See above.
461	Swedish National Audit Office	300	31	300/39	The last section refers to "SAI should". Avoid addressing SAIs in this ISSAI.
228	National Audit Office of Norway	400	0	(no specific item-number)	General comments: We find that ISSAI 400 contains some organizational issues that are addressed at ISSAI level 1 and 2. It seems unnecessary to repeat these issues on level 3. We also find that important terms are not given a clear definition, e.g. scope of the audit. In addition, some of the terms are given a somewhat overlapping definition, e.g. "Authorities" and "legal basis". We would also like to point out that many important concepts are described differently across the documents, e.g. "subject matter". And finally, important concepts are not described in general in ISSAI 100. We recommend that this is done, and that ISSAI 400 give a more detailed description, when necessary, e.g. "legality" and "regularity".
549	Hungary	400	0	(no specific item-number)	General remark 2: 'Public sector entity' and 'audited entity' are used interchangeably in the text at several places. Please use the same term in the whole ISSAI. This remark applies to ISSAIs 100, 200, 300, too. ISSAI 100 is using mostly the term 'auditee'.
903	Auditor General of South Africa	400	10	400/5	Please replace "recognized" with "recognised" - UK English vs. US English should be considered throughout this ISSAI and the other ISSAIs on exposure. Please replace "in" with "by".
232	National Audit Office of Norway	400	20	400/9,13	We refer to the comment above that the concepts "legality" and "regularity" is not given a clear definition, either here or in ISSAI 100. We therefore suggest that ISSAI 100 includes the definitions and that this document is adjusted accordingly.
975	Rigsrevisionen, Denmark	400	20	400/9,13	Suggest replacing "report to the appropriate bodies on the" with "review on the". The objective of compliance auditing is not to report, but to assess or review. "Regularity" seems to be used in 3 different ways in ISSAI 100, 200 and 400. Consider clarifying. Suggest replacing "what could be (propriety)" with "what is expected (propriety)". This is in line with the formulation in item 38 regarding the same concept, which seems to be more correct. Suggest to delete "and depending on the SAI's reporting framework". Reporting framework is here – and not correctly – used in a different meaning than in item 42.
919	Auditor General of South Africa	400	28	400/20	Please replace "related to" with "as part of" throughout the ISSAI.

414	European Court of Auditors	400	41	400/33	<p>41: This para is quite complicated.</p> <p>Suggested reformulation: "The subject matter of compliance auditing is facts and actions which are subject to rules and regulations. The subject matter can be activities, financial transactions, procedures etc. which involve implicit or explicit decisions made by the auditee."</p>
715	Brazilian Court of Accounting (TCU)	400	41	400/33	<p>Comment: Substitute "underlying subject matter" for "subject matter". It is important to check if the text is consistent till the end of the document because there are other places where the word underlying appears.</p> <p>Amendment: The subject matter of ...</p>
930	Auditor General of South Africa	400	41	400/33	<p>The paragraph does not achieve the objective of clearly explaining what a subject matter is, what the typical subject matters are for compliance and the criteria that should be applied in selecting a subject matter. The last sentence on who measures and evaluates the subject matter can create confusion and is more suited for the paragraph on subject matter information. Propose the following for this paragraph:</p> <ul style="list-style-type: none"> • Introduce concept of subject matter using the first sentence of ISSAI 100 par 34. • Indicate what a subject matter is when auditing compliance using the information and examples in ISSAI 4100 and 4200 and the relevant annexure. • Clearly indicate what the criteria for an appropriate subject matter is. Possibly using par 33 of the international framework for assurance engagements. • The few sentences in par 43 seem to work better as part of this paragraph.
931	Auditor General of South Africa	400	41	400/33	<p>The example provided for underlying subject matter regarding the schools to be constructed within a social programme is not an appropriate example as this relates to what is called an audit of performance information in South Africa. The example relates to how an entity performing in relation to its mandate to build schools. the mandate is to build schools, the how many is performance. Implementaion of controls is just that and is not compliance unless the laws specifically require the implementation of certain controls otherwise they are simply how risks are being addressed.The paragraph further states that the underlying subject matter may be measured by a party other than the auditor. In the context of a compliance audit it is unlikely that management will measure the underlying subject matter and present the auditor with subject matter information to audit. It should be bourne in mind that there are a large variety of laws and regulations etc which are applicable to an entity which again cover a wide variety of subject matters.</p> <p>In the last sentence "examine" should be "examines".</p>
1218	Netherlands Court of Audit	400	41	400/33	<p>The word ' Underlying' should be deleted because 'subject matter' is a standard concept. Underlying subject matter confuses the reader and is not a standard concept.</p>
150	National Audit Office, Malta	400	42	400/ -	<p>A clearer explanation is to be given regarding the sixth sentence of Article 42 of ISSAI 400 i.e. "The audit of underlying subject matters often occurs when the auditor needs to identify the criteria of the audit."</p>
239	National Audit Office of Norway	400	42	400/ -	<p>According to this paragraph, ISSAI 400 imply that underlying subject matter and subject matter information is two different aspects of compliance audit. The term "subject matter" is therefore used as a common term for both these concepts, throughout the document. This is in contradiction to ISSAI 100 paragraph 34, which clearly states that it is important to distinguish between the underlying subject matter and the subject matter information. We recommend that ISSAI 400 is updated to be in accordance with ISSAI 100.</p>

415	European Court of Auditors	400	42	400/ -	42: delete (it seems unnecessary and it is difficult to understand).
499	India/ Supreme Audit Institution	400	42	400/ -	The paragraph suggests in line 4, 5 and 6, that “ The subject matter information in compliance auditing may either be provided by a party other than the auditor or by the auditor”. However in our opinion, the subject matter information can also be provided by the Responsible Party. May like to consider adding Responsible party from thisperspective.
980	Rigsrevisionen, Denmark	400	42	400/ -	The following sentence: “The scope of a compliance audit may be related both to whether an underlying subject matter and/or the subject matter information is in compliance, in all material respects, with relevant criteria. The audit of subject matter information is often related to situations where there is established a standardized reporting framework.” Should be changed to: "In a compliance audit of subject matter information the scope and purpose of the audit is related to whether the underlying subject matter is in compliance, in all material respects, with the relevant criteria (rules and regulations). If for example the audited subject matter information is statistics on the number of schools, the purpose of auditing this information could be to establish whether the actual number of schools (the underlying subject matter) complies with the legally established minimum (criteria)." Reason: The sentence seems to say that any audit of subject matter information (attestation engagement) is also a compliance audit. The sentence means that for example an audit of financial statements would be a “compliance audit”, because it is an audit related to whether the subject matter information (the financial statements) is in compliance in all material respects with relevant criteria (the reporting framework).
1219	Netherlands Court of Audit	400	42	400/ -	The word ' Underlying' should be deleted because 'subject matter' is a standard concept. Underlying subject matter confuses the reader and is not a standard concept.
240	National Audit Office of Norway	400	43	400/34	We believe that this paragraph is not a principle, and should, as such, rather be included in ISSAI level 4. ISSAI 400 uses the term "scope of the audit" without giving it a clear definition. As this is an important concept, we recommend that ISSAI 100 gives a clear definition of the term "audit scope" and harmonize it with the rest of the documents.
500	India/ Supreme Audit Institution	400	44	400/35	Similar definition could be used across ISSAIs 100, 200, 300 and 400
501	India/ Supreme Audit Institution	400	45	400/36	Similar definition could be used across ISSAIs 100, 200, 300 and 400
502	India/ Supreme Audit Institution	400	46	400/37	Similar definition could be used across ISSAIs 100, 200, 300 and 400
503	India/ Supreme Audit Institution	400	47	400/38	Similar definition could be used across ISSAIs 100, 200, 300 and 400
504	India/ Supreme Audit Institution	400	48	400/39	Similar definition could be used across ISSAIs 100, 200, 300 and 400
936	Auditor General of South Africa	400	49	400/40	Please replace "Audit" with "Auditing" and include "underlying" before subject matter.
631	Australian National Audit Office	400	50	400/	In ISSAI 4200 Compliance Audit Guidelines section 2.3, as well as in the International Framework for Assurance Engagements, a distinction is made between assertion-based reporting and direct reporting engagements. The terminology used in ISSAI 400, i.e. "attestation engagements" is inconsistent with both the lower level standard and established frameworks.

419	European Court of Auditors	400	57	400/44	57: correct that the auditor is supposed to carry out quality control steps? Shouldn't there be an outsider involved in quality control also?
246	National Audit Office of Norway	400	63	400/48	We recommend that "audit scope" is given a clear definition in ISSAI 100, and that ISSAI 400 is updated accordingly.
1221	Netherlands Court of Audit	400	66	400/50	The scope of the audit is not only determined by materiality and risk assessment, but by the magnitude of the subject matter and the suitable and identified criteria.
600	IIA	400	68	400/53	We propose to expand the concept of "internal control" to include "risk management" and "governance" processes.
1100	Government Accountability Office, USA	400	69	400/54	See specific pdf-file provided by GAO
1101	Government Accountability Office, USA	400	70	400/55	See specific pdf-file provided by GAO
257	National Audit Office of Norway	400	74	400/59	This paragraph uses the term "audit questions". We suggest that this term is described in relation to audit objectives and subject matter. According to ISSAI 300 paragraph 17, the audit questions derive from the audit objective. We suggest to use the terms in ISSAI 400 accordingly, or describe the difference between ISSAI 300 and 400 in this paragraph.

List 5 - Coomments re matters relating to the Prerequisites (ISSAI 10-99)						DRAFT
						The project group's considerations are explained in the paper
No	SAI/org	ED ISSAI	Item	Corresponding item in final EV ISSAI	Comment to the item	(Additional notes:)
24	Russia	100	0	(no specific)	At the same time, in view of importance for SAIs creating a system of quality control and maintenance of quality of the auditor's work, we believe that the main principle "Quality assurance" of ISSAI 100 "Fundamental principles of public sector audit" should refer not simply to ISSAI 40 "Quality control of SAIs", and concretize basic elements of the monitoring system of quality. Disclosing of this issue will promote a uniform understanding of essence of quality control of SAIs of the different countries.	Quality control is mentioned in 2 principles in ISSAI 100 (item 32 and 35, including reference to ISSAI 40). Quality control is already outlined in ISSAI 40, and the group has decided against duplicating this information.
1008	Government Accountability Office, USA	100	0	(no specific)	The subject of ethics and independence is brought up in ISSAI 100, with an indication that auditors should comply with relevant ethical requirements and be independent. The ISSAI states that auditors can find additional guidance in the ISSAI Code of Ethics (ISSAI 30). ISSAI 200 includes an ethical requirements section that goes a step further than ISSAI 100 by saying that auditors complying with ISSAI 200 need to adopt the ISSAI or IESBA Code of Ethics. Finally, ISSAI 300 and 400 have no specific language in regard to ethics and independence except to say that the requirements of ISSAI 100 apply. In this particular instance, we believe the ethics and independence requirements that pertain to all audits performed in accordance with the ISSAIs should be expressed clearly and at whatever length is determined necessary in ISSAI 100, with reference made to ISSAI 100 without elaboration in each of the remaining three ISSAIs.	The project group has strived to align the structure and the use of key concepts in ISSAI 100-400 as far as possible.
1059	Government Accountability Office, USA	100	17	100/35	See specific pdf-file provided by GAO - final sentence "Each SAI should therefore establish a system of quality control to ensure adherence to professional standards ...etc"	
1129	PORTUGAL - TRIBUNAL DE CONTAS	100	17	100/35	We suggest that should be added at the end of the item the following text: "SAI should establish also an assessment system to evaluate the quality control designed to adequately respond to management risks, including ethics, which requires ongoing monitoring to continuous improvement."	The item has been shortened and contains now primarily a reference to ISSAI 40
1166	Netherlands Court of Audit	100	17	100/35	17-18 There is a reference here to ISSAI 40 on QC. Shouldn't there be also one to ISSAI 30? Or can those two be left out altogether because 30 and 40 cover it already? For specific audits this is treated in 38-39.	
758	Auditor General of South Africa	100	18	100/35	Please include a colon after "example" and then a semi-colon after each key issue.	

1060	Government Accountability Office, USA	100	18	100/35	See specific pdf-file provided by GAO - limit to "ISSAI 40 Quality Control for SAIs contains guidance in this regard" and add to end of paragraph 17 not necessary. ISSAI 100 is a foundation, or a framework principle.	Consistent with references to other ISSAIs in e.g. paragraph 14
1130	PORTUGAL - TRIBUNAL DE CONTAS	100	18	100/35	We suggest that should be added at the end of this item another one on policies and procedures on communication strategy, specially the external communication with stakeholders.	There is a principle dealing with Communication
1131	PORTUGAL - TRIBUNAL DE CONTAS	100	18	100/35	We propose to add a new item after the current one: "Public sector auditing should comply with relevant and fair ethical requirements and at least SAI should adopt standards in accordance with the principles provided in INTOSAI Code of Ethics."	
9	State Audit Bureau State of Kuwait	100	38	100/36	The paragraph should include the penalties to be imposed on ethical requirements violators.	Considered to be part of SAI QC procedures (cf. ISSAI 30 and 40)
721	SAI Peru	100	38	100/36	We suggest including the concept of "service attitude", understood as the honest set of actions to fulfill the auditing activities as well as the permanent commitment of the auditor to provide adequate and timely attention to the duties he or she has been assigned. It should be noted that this concept is not regulated under the Code of Ethics (ISSAI 30).	
774	Auditor General of South Africa	100	38	100/36	Please replace "Ethic" with "Ethics/Ethical" in the 1st sentence, "SAIs" with "SAI's" in the 2nd sentence and "impartial" with "objective" in the 6th sentence. Only independence is described in detail, please address matters such as integrity, objectivity, confidentiality and professional behaviour as well.	
73	National Audit Office, Malta	100	39	100/38	It is proposed that the fourth sentence of this paragraph would read: "Quality control procedures should include matters such as the direction, review, supervision, of the audit process, consulting and reaching decisions on difficult or contentious matters, and issuing reports that are appropriate in the circumstances."	
74	National Audit Office, Malta	100	40	100/39	It is recommended that the fourth sentence of the first paragraph be reworded as follows: "Consistent for all audits are the needs for the estimation of human resource needs, recruiting personnel with suitable qualifications, the establishment of adequate remuneration, developing and training employees, the preparation of manuals and other written guidance and instructions concerning the conduct of audits, the assignment of sufficient resources for the audit, and evaluating the performance of employees."	SAI level - cf ISSAI 40
282	European Court of Auditors	100	41	100/37	1st sentence incoherent. Re. Using the work of others, this para. Should borrow some ideas from ISSAI 40 which expresses the requirements far better: e.g. "obtaining evidence" and reaching conclusions as to the independence and competence of others are entirely different things. Para 41 could be deleted as it overlap/repeats Para 38-40 and 44.	
434	Swedish National Audit Office	100	41	100/37	We believe that the principle related to due professional care in the audit is not necessary. The appropriate application of ethical principles, quality control principles and necessary skills includes the concept of due care. We suggest that this principle be deleted.	
38	SAI Germany	100	53	100/49	Proposal: Add at the end of the item the following paragraph: "Auditors should have appropriate measures and procedures in place to overcome obstacles and reservations against full access to audit material. They should be able to explain the SAI's mandate and clarify the use of appropriate selection criteria, in particular concerning electronic data." Reason: Access to audit material is an important subject that seems not to be addressed adequately in the ISSAI 100. Auditors can make a major contribution to enhancing audit access if they are able to convincingly represent and claim the rights of the SAI in the audit process and during field work.	Cf ISSAI 20

517	Hungary	100	58	100/35	One should consider to reformulate the Sections 58 and 59. The ISSAIs of the second tier (ISSAIs 10-40) address issues of the proper functioning of SAIs (independence, transparency, accountability, ethics, quality control). What if an SAI has a fine quality control system other than the one modelled in ISSAI 40? (Quality control is a must for SAIs, but they can use another approach and system than the one outlined by ISSAI 40.) Besides, many SAIs are not able to fulfil all the independence and transparency related best practices (!) of ISSAIs 11 and 21. If an SAI's ability to meet all the ISSAI 10-40 requirements is to some extent compromised, it doesn't preclude it from meeting the new ISSAI 100-400 requirements.
432	Swedish National Audit Office	100	38-39	#VÆRDI!	These paragraphs refers to ISSAIs on level 2 in relation to the auditor. Level 2 addresses mainly the organization and not the auditor. Suggest to rephrase.
1047	Government Accountability Office, USA	200	0	(no specific item-number)	ISSAI 200 does not discuss when certain information may be classified or otherwise prohibited from general disclosure by federal, state, or local laws or regulations. Also, it does not discuss when audit organizations are subject to public records laws. We recommend adding language describing these circumstances and using classified and intended purpose reports.
12	State Audit Bureau State of Kuwait	200	46	200/40	The need to increase compliance with the relevant ethical requirements and not only independency.
732	Office of the Auditor General of Canada	200	47	200/41	We encourage INTOSAI to include the principle in paragraph 47 that differences of opinion arising between the audit team and another party consulted during the audit, including the quality reviewer, be resolved prior to the issuance of the auditor's report,
733	Office of the Auditor General of Canada	200	50	200/45	Finally, we suggest that the principle of having the auditor consider the impact on his/her opinion of the results of the SAI's monitoring activities of its quality control procedures be included in ISSAI 200. We recommend the inclusion of a "Monitoring" principle in the list of requirements in paragraph 50 of the standard as this will clearly communicate to auditors that the assessment of the impact of the results of a SAI's monitoring activities should occur throughout the audit process and is an integral part of a robust quality control system.

644	Afrosai-E	300	1	300/3,2	<p>The first sentence could be interpreted as a requirement on the planning of each performance audit. However, this is not repeated as requirements on the planning process and is in our view not entirely realistic, as it may be difficult to foresee exactly who the users of an audit report will already at the outset of an audit. The other possible interpretation is that the text just want to state that it responsible party, intended user and subject matter vary in performance audits. It would be better to rephrase the statement to clearly give it this meaning. The last sentence states that especially the principles of ethics, independence and quality control also apply to performance auditing. A good questions is why this is "especially", which indicates that it is more important than for example sufficient appropriate audit evidence, materiality/significance , reliable conclusions and readerfriendly reports. Quality control is dealt with in all of ISSAI 200-400, which lead to the question if it is insufficiently dealt with as this sentence states that the reader has to go to ISSAI 100 in this particular case. Ethics and independence are dealt with in ISSAI 200, but not in ISSAI 300 - 400. While many of the ethical requirementsa are the same in different types of auditing there are also differences in how to interpret them. We would argue that in particular the issue of independence call for special considerations in performance auditing. There are three reasons for this: 1. Performance auditing is an ad hoc activity that in most SAIs does not involve auditing the same entities repeatedly over the years. 2. Performance auditing in many SAIs is a small audit practice carried out in one or two units. 1 and 2 together means that it is often not relevant to use the same rotation polices for performance auditors as for financial auditors - even if some SAIs do that. On the contraryu, such rotation can cause severe problems for the performance audit capacity in a SAI. Thirdly, the expectation on relvant knowledge of the operations of the audited entity has different meanings in different types of audits, as performance audits may go deep into professional areas of the core in financial audit remains accountancy and financial management. This means that there may be other considerations to be made when considering auditors with expert knowledge of a certain entity. As performance audit usually are presented in complete reports, they are also more open for questioning by other actors than some other reports. We suggest that a section on ethics and independence are added in ISSAI 300.</p>
451	Swedish National Audit Office	300	22	300/30	Last section is not part of the principles, relates more to level 2.
653	Afrosai-E	300	24	300/30,32,16	We suggest that Section 24 in addition to the current text elaborate on appropriate procedures for supervision and quality control review, costumising the general statements in ISSAI 40 element 5. This should in our veiw include supervision, support and on-the-job training of staff, team-leder review of working papers, management review of the documentation, line-management review of draft planning documents and draft reports on at least two management levels, possibly peer review within the performance audit practice and/or review by external experts and independant pre-issuance quality control review of important performance audits.
743	Office of the Auditor General of Canada	300	24	300/30,32,16	In addition, the last paragraph of this section indicates that motivated and competent staff are as important to the completion of high quality performance audits as having a rigorous quality control system. It is our view that having competent and motivated staff is part of a quality control system, not a complement to one. INTOSAI may wish to consider revising this section to recognize the role of staff management in a quality control system.
661	Afrosai-E	300	30	300/38	We suggest that teat is added on the regular monitoring of the progress of the audit, including regular involvement of top management

554	Hungary	400	57	400/44	This Section falls under the subchapter 'general principles' and addresses 'quality control'. Its content differs considerably from that of the corresponding Section 39 of ISSAI 100 on quality control, though in reality the content of both versions (ISSAI 100 Section 39 and ISSAI 400 Section Section 57) applies to all types of audit.
632	Australian National Audit Office	400	57	400/44	This paragraph is brief and does not reference ISSAI 40, as the ISSAIs 100,200 and 300 do in relation to quality control. The paragraph does not make mention of the elements of quality control.
465	Swedish National Audit Office	400	59	400/	We believe that the principle related to due professional care in the audit is not necessary. The appropriate application of ethical principles, quality control principles and necessary skills includes the concept of due care. We suggest that this principle be deleted.
176	Belgian Court Of Audit	400	72	400/57	It should be stated that the auditor has to respect, when applicable, the confidentiality of the audit evidence.

List 6 - Comments re alignment of presentation in the 4 ISSAIs						DRAFT The project group's considerations are explained in the paper
No	SAI/org	ED ISSAI	Item	Corresponding item in final EV ISSAI	Comment to the item	(Additional notes:)

168	Belgian Court Of Audit	0	0	(general)	The general structure of ISSAI 200, 300 and 400 ("table of content") should be more similar to improve the possibilities of making cross-references.	
601	Australian National Audit Office	0	0	(general)	<p>Examples of inconsistencies in presentation and content of ISSAIs 100-400.</p> <p>(i) The Exposure Drafts 100, 200 and 400 all begin with the same introductory paragraph outlining the role of INTOSAI and the ISSAI framework; ISSAI 300 begins differently, with an outline of ISSAI 300 only.</p> <p>(ii) the introductory paragraphs in ISSAIs 100, 200 & 400 are followed by a statement of purpose and authority of the relevant ISSAI, while ISSAI 300 follows with a section on characteristics, aims and elements of performance auditing.</p> <p>(iii) references to suitable criteria for an audit differ:</p> <ul style="list-style-type: none"> - ISSAI 300 treats criteria as a principle, not an element; - some of the characteristics of suitable criteria differ between 100, 200 and 400 but the differences are not explained. <p>(iv) references to the level of assurance are not consistent - the levels are not mentioned in ISSAI 100, 200 introduces 'reasonable assurance', 400 discusses both reasonable and limited assurance, 300 appears not to convey at paragraph 7 a requirement for assurance in performance auditing.</p> <p>(v) ethics and independence are discussed in 100 and 200 but not in 300 or 400; professional care is discussed in 100 and 400 but not in 200 or 300.</p> <p>(vi) making reference to ISSAIs on Fundamental Principles appears at the end of 100 and 300, but early on in 200 and 400.</p>	
1111	European Court of Auditors	0	0	(general)	Stand-alone or assume that reader is familiar with ISSAI 100? - At the moment, ISSAIs 200 – 400 are stand-alone documents that do not assume that the reader is familiar with the contents of ISSAI 100. Whilst we can see the reasons for this, it does mean that, taken together, there is a substantial amount of repetition in the documents. The Harmonisation Group may want to look at this question one last time.	
1112	European Court of Auditors	0	0	(general)	Repetition within each ISSAI - In our specific comments, we point to various cases of repetition within each ISSAI.	

1114	European Court of Auditors	0	0	(general)	Structure - Whilst there is a degree of commonality, especially in ISSAIs 100, 200 and 400, the structure of the four documents is not fully aligned. Further alignment of level 1, 2 and 3 headings as well as alignment of the headings themselves would add to the "family" nature of these documents. Clearly, in the case of ISSAI 300, this would be a challenging task.
1128	Government Accountability Office, USA	0	0	(general)	<p>Observation</p> <p>Level 3 ISSAIs that are consistent with the fundamental auditing principle concept would serve to highlight the relatively few principles that should be regarded as truly fundamental to the type of audit addressed. For example, the proposed ISSAI 200 includes a section called "Principles related to basic audit concepts." As the title indicates, this section provides information on concepts that are key to any financial statement audit, like engagement risk, materiality, and documentation. We believe it is appropriate to include a discussion of these concepts in level 3. But we also believe that the objectives of the Principles would be better served by keeping the ISSAI 200 discussion brief. For example, the fundamental principles related to materiality (paragraphs 63-70) could be limited to a few selected sentences:</p> <p>"The auditor should apply the concept of materiality appropriately when planning and performing the audit. In a financial statement audit, a misstatement is material, individually or when aggregated with other misstatements, when it could reasonably be expected to influence the economic decisions users make based on the financial statements. Materiality has both quantitative and qualitative aspects. The qualitative aspects of materiality generally play a greater role in public sector entities than in other types of entities."</p> <p>Beyond this, we believe the discussion of materiality better meets the objectives of level 4, which are to provide operational guidelines that can be used on a daily basis in the conduct of an audit. We use the materiality discussion as an example, but we believe that all four proposed ISSAIs in their entirety, especially ISSAI 200, would benefit from an analysis to identify language that better meets the objectives of level 4. Please see appendix II for recommended revisions to ISSAI 200.</p> <p>Recommendation</p> <p>We recommend that the PSC review the draft level 3 ISSAIs to identify language that better meets the objectives of level 4.</p>
424	Swedish National Audit Office	100	0	(no specific)	The level of guidance supporting the principles is considerably different when comparing the different documents included in the 100 series of ISSAIs. Given that these principles will mostly be used when developing own auditing standards or when adopting other standards, it would be useful to include guidance on a similar level of detail in the documents. However, we recognize that the principles will vary, and the level of guidance need to adjusted to the type of audit, but it would probably be useful to have some alignment of the guidance related to the principles.
1011	Government Accountability Office, USA	100	0	(no specific)	ISSAIs 100, 200 and 400 open with "Purpose and Authority" sections, which describe the relationship between level 3 and the other ISSAIs. ISSAI 300 does not include "Purpose and Authority" sections. Since the material in these sections applies equally to all audits performed in accordance with the ISSAIs, good alignment might suggest including "Purpose and Authority" only in ISSAI 100.

1145	SAI of Poland	100	0	(no specific)	<p>'Fundamental' should not mean 'commonplace':</p> <p>ISSAI 100 should gather everything which is common for 200-400. Reports – no matter financial, performance or compliance – should be based on conclusions drawn, complete, convincing, balanced and obey principles of completeness, objectivity, timeliness and contradiction etc.</p> <p>All essential and universal quality and formal reporting requirements should be gathered, put in order and clearly stated in ISSAI 100 – there is no need to repeat them afterwards in ISSAI 200-400. They should only add standards specific for financial, performance and compliance reporting. If there is nothing specific for reporting in any of these case it should be clearly referenced that ISSAI 100 suffice.</p> <p>Thus, financial auditors should always remember that apart from “their” ISSAI 200, they should also work with ISSAI 100. The same with performance and compliance auditors – they should always work with ISSAI 100, not only with 300 and 400. Such an approach gives a chance to make fundamental part of ISSAI shorter, clearer and more usable.</p>
1148	Auditor General of Namibia	100	0	(no specific)	<p>1. General Comments:</p> <p>It is our view that the revised Fundamental Auditing Principles, especially ISSAI 100 will improve the overview of the full set of ISSAIs, including the implementation guidelines on Financial, Compliance and Performance Audit. ISSAI 100 serves as sound basis or introduction to the ISSAIs on Level 4 as aligned to the concept of Public Sector Auditing</p>
259	European Court of Auditors	100	0	(no specific)	<p>The authors would benefit from consulting the text of individual existing ISSAIs on issues such as fraud (ISSAI 1240), ISSAI 3000 (PA), Using the work of others (ISSAI 1610, 1620), so that there is consistency throughout the regulatory framework</p>
507	Hungary	100	0	(no specific)	<p>General remark 3: The way how SAIs can use and refer to the ISSAIs 100-400 is addressed at the end of ISSAI 100, whereas the ISSAIs 100, 200, 300 do this in the beginning in the chapter 'Purpose and Authority of ...'.</p>
508	Hungary	100	0	(no specific)	<p>General remark 4: It should be necessary to reconsider the content of the ISSAIs 200, 300, 400. These should include only the special rules, requirements, that go beyond the general rules, requirements set down in ISSAI 100. This solution could eliminate the duplications, overlapping and also the contradictions between ISSAI 100 on one hand and the ISSAIs 200, 300, 400 on the other hand. (Merely, references could be made in ISSAIs 200, 300, 400 to the corresponding sections, passages of ISSAI 100, instead of citing these passages.) Another solution could be to include in ISSAI 100 only an introduction, framework on public sector auditing and a glossary, and let the ISSAIs 200, 300, 400 elaborate on the general principles. (This general remark is included also in the table on ISSAI 400 as general remark3.)</p>

666	Brazilian Court of Accounting (TCU)	100	1	100/1,2	<p>Comment: "Purpose and Authority of the ISSAIs" and "Types of public sector auditing" may be merged with "Introduction" avoiding repetitions. We think that detailed description of the structure of the ISSAIs framework is no theme for a document on fundamental principles of public sector auditing:</p> <p>Amendment:</p> <p>INTRODUCTION</p> <p>1. Professional standards and guidelines are essential for the credibility, quality and professionalism of public sector auditing. The International Standards of Supreme Audit Institutions (ISSAIs) developed by the International Organisation of Supreme Audit Institutions (INTOSAI) aim to promote independent and effective auditing and support the members of INTOSAI in the development of their own professional approach in accordance with their national laws and regulations and mandate.</p> <p>2. Public sector auditing is not uniform, but has many diverse applications. The ISSAIs provide standards and guidance for the following fields of public sector auditing:</p> <ul style="list-style-type: none"> • Financial audit; focusing on determining whether an entity's financial information is presented in accordance with an applicable financial reporting framework. This is accomplished by obtaining sufficient appropriate audit evidence to enable the auditor to express an opinion on whether the financial information is free from material misstatement whether due to fraud or error. • Performance audit; focuses on whether interventions, programmes and institutions are performing in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvements. This is accomplished by examining performance against suitable criteria and by analysing causes of deviations from criteria or problems. The aim is to answer key audit questions and to provide recommendations for improvements. The result of the audit is generally a report that contains scope, findings, conclusions and recommendations. - Compliance audit; focusing on whether the activities of the entity have been conducted in accordance with the applicable authorities. The result of the audit may be a conclusion or if it is related to an audit of financial statements a limited or reasonable assurance opinion.
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667	Brazilian Court of Accounting (TCU)	100	1	100/1,2	<p>proposed amendment (continued:)</p> <p>3. Other engagements conducted by the SAI are not currently covered by the existing ISSAIs.</p> <p>4. The ISSAI framework has four levels. Level 1 contains the founding principles for a SAI. Level 2 sets out the prerequisites for the proper functioning and professional conduct of a SAI. Levels 3 and 4 provide principles and guidance relevant to conducting an audit rather than to the SAI at the organisational level.</p> <p>5. The fundamental auditing principles, level 3 of the framework, draw and elaborate on ISSAI 1 The Lima Declaration and the ISSAIs at level 2 and provide the authoritative international frame of reference that defines public sector auditing in its contemporary forms. At level 4 these principles are translated into more specific, detailed and operational guidelines.</p> <p>6. ISSAI 100 provides the fundamental principles which are applicable to all public sector audit engagements whatever its form or context . In this context ISSAI 100 details information on the following:</p> <ul style="list-style-type: none"> • the framework for public sector auditing, with reference to the Supreme Audit Institution's (SAI) mandate and accountability • the organisational requirements relating to quality control and ethics • the objectives of public sector audits, and confidence and assurance in public sector auditing • the principles to be applied in public sector auditing • how to make reference to the ISSAIs. <p>7. The ISSAI 200, 300 and 400 further elaborate on the principles to be applied in the context of financial auditing, performance auditing and compliance auditing. The principles contained in these documents should be applied in conjunction with ISSAI 100.</p>
1122	Australian National Audit Office	100	1	100/1,2	An attachment suggests a resequencing of the opening 12 paragraphs
767	Auditor General of South Africa	100	30	100/24	The whole "Elements of public sector auditing" section should be explained upfront as the terms have been used a number of times and are only explained on page 11 of the 20 page document.
1177	Netherlands Court of Audit	100	39	100/38	38-39 Overlap with 17-18. suggestion: leave out 17-18
280	European Court of Auditors	100	40	100/39	In Para 40, second points, a reference could be made to ISSAI 1600, 1610 and 1620 making it possible to delete the subsequent 3 points in para 40.
516	Hungary	100	44	100/37	The text of this item is repeated in other ISSAIs, e.g. under item 62 of ISSAI 400. For the avoidance of duplications, see below last remark on ISSAI 100.
288	European Court of Auditors	100	51	100/47	A reference could be made to ISSAI 1240.
1181	Netherlands Court of Audit	100	56	100/8	56-65: can this be defined more compact?
801	Auditor General of South Africa	200	2	200/2	<p>Please amend the 2nd sentence to read as follows: "ISSAI 200, Fundamental Principles of Financial Auditing, has been developed to address the key principles related to an audit of financial statements in the public sector and builds and further develops the fundamental principles of ISSAI 100 to suit the specific context of audits of financial statements.</p> <p>Please delete the 3rd and 4th sentence as this is already implied by the 2nd sentence.</p>
567	TURKEY	300	0	(no specific item-number)	ISSAI 300 has no reference to its purpose and authority, in contrast with the detailed explanations provided in other Level 3 ISSAIs.

862	Auditor General of South Africa	300	0	(no specific item-number)	<p>The title of ISSAI 300 should be Fundamental Principles of Performance Auditing to be consistent with other ISSAIs.</p> <p>Page numbers should be included on each page of the ISSAI.</p> <p>There is a tendency to explain matters in brackets after a statement, this is not an appropriate means of drafting a standard and is not consistent with the drafting styles of the other ISSAIs. The bold statements at the beginning of the beginning of each principle contain explanatory information which should be moved down as this is not consistent with the other ISSAIs. Please ensure that the terminology and drafting style is consistent with the other ISSAIs especially ISSAI 100.</p>
660	Afrosai-E	300	30	300/38	<p>Neither Section 30 or 31 cover the activity report writing. In fact it is unclear whether the drafting of reports is considered to be part of execution or reporting. Drafting performance audit reports has a different role in the audit process than drafting a financial audit report. It is unfortunate that the process described in ISSAI 100 Section 54 - 55 mainly is relevant for financial audit, and partly for compliance audit. In performance audit, however, the analysis is large done as part of analytical writing, where pieces of evidence is assessed and combined to answer the audit questions. This is not done "after the audit procedures" - it is an essential part of the procedures themselves. There is no reason why ISSAI 100 - 400 should not recognise the differences that exist between the audit disciplines. In this case, however, it is unfortunate that the description in ISSAI 100:54-55 is not relevant for performance audit (even if ISSAI 100 should be applied for all audit disciplines) at the same time as ISSAI 300 is silent on the crucial processes of drafting performance audit reports. Unless this is clarified, it will certainly cause a lot of confusion among performance auditors around the world. We also suggest that the phrase "answering the audit objectives" is used instead of "concluding against the audit objectives", as the latter easily is confused with developing audit conclusions.</p>
1209	Netherlands Court of Audit	400	3	400/2	<p>Many SAI's - the NCA amongst them- integrate the aspect of regularity of the spending of public money in their audit of the financial statements. We propose to mention this and to provide guidance about the aspects of reporting a) the aspect of two opinions (paragraphs) in one audit report, and b) the aspect of actions and reporting of fraud related irregularities.</p>
1135	PORTUGAL - TRIBUNAL DE CONTAS	400	20	400/9,13	<p>In order to bring closer the titles and contents of all ISSAI the title of these two issues could be also "Framework for... auditing".</p>
1220	Netherlands Court of Audit	400	44	400/35	<p>We believe that the section in the paragraphs 44 - 75 would be very nice as text for ISSAI 100.</p>
152	National Audit Office, Malta	400	60	400/46	<p>Reference is to be made to Articles 57 and 58 of ISSAI 200 in the second sentence to Article 60 of ISSAI 400 (definition of inherent risk, control risk and detection risk).</p>
67	National audit office of Lithuania	400	63	400/48	<p>It is said, that "The auditor should prepare relevant audit documentation before the audit report or the auditor's report is issued", whereas in financial audit term is longer - in timely manner after the report, in performance audit there is no such requirements written. Requirements for all types of audit should be the same.</p>

<p>List 7 - Comments that involves issues that falls beyond the project group's mandate</p>					<p>The comments have been passed on to the PSC Steering Committee</p>
No	SAI/org	ED ISSAI	Item	ISSAI	Comment to the item
					(Additional notes:)

(The lists has been included in the package of meeting materials on the ISSAI Harmonisation Project which was sent to the PSC Steering Committee members)