

COMPARISON OF
SUPREME AUDIT INSTITUTION
ORGANISATIONS
and
INTERNAL AUDIT INSTITUTION
ORGANISATIONS

May, 2016

INTOSAI/IIA COMPARISON CHART

		INTOSAI	IIA
		The International Organisation of Supreme Audit Institutions	The Institute of Internal Auditors
WEB		www.intosai.org	www.theiia.org
NUMBER OF MEMBERS		192 full right members: 191 National SAIs plus a SAI of a Supranational Organisations (European Court of Auditors). 5 Associated Members.	More than 180.000 members in 190 countries
GLOBAL	STANDARDS AND GUIDELINES	<p>Pronouncements issued by INTOSAI are included in the ISSAI framework as either ISSAIs (International Standards of Supreme Audit Institutions) or INTOSAI GOVs (INTOSAI Guidance for Good Governance).</p> <p>The ISSAI framework is structured in four levels:</p> <ul style="list-style-type: none"> • Level 1: Founding Principles. Guidelines on Auditing Precepts (ISSAI 1: The Lima Declaration). • Level 2: Prerequisites for the Functioning of SAIs (ISSAIs 10, 11, 12, 20, 21, 30, 40) • Level 3: Fundamental Auditing Principles (ISSAIs 100, 200, 300, 400) • Level 4: Auditing Guidelines (General and Specific) <p>The INTOSAI GOV provide guidance to public authorities on the proper administration of public funds:</p> <ul style="list-style-type: none"> • INTOSAI GOV 9100-9199 - Internal Control • INTOSAI GOV 9200-9299 - Accounting Standards <p>e.g.: INTOSAI GOV 9150</p> <p>The ISSAI are professional standards and best practice guidelines. They state the basic prerequisites for the proper functioning and professional conduct of</p>	<p>Standards & Guidance — International Professional Practices Framework (IPPF)</p> <p>The International Professional Practices Framework (IPPF) is the conceptual framework that organizes authoritative guidance promulgated by The Institute of Internal Auditors. A trustworthy, global, guidance-setting body. The IIA provides internal audit professionals worldwide with authoritative guidance organized in the IPPF as mandatory guidance and recommended guidance.</p> <p>MANDATORY GUIDANCE:</p> <p>The MISSION of Internal Audit describes internal audit’s primary purpose and overarching goal. Achievement of the mission is supported by the entire IPPF, including the mandatory elements:</p> <ul style="list-style-type: none"> • International Standards for the Professional Practice of Internal Auditing (Standards) • Code of Ethics



		<p>Supreme Audit Institutions and the fundamental principles in auditing of public sector entities, and provide general auditing guidelines on Financial, Performance and Compliance audit, as well as on specific subjects.</p> <p>The development of ISSAIs and INTOSAI GOVs takes place in cooperation with other recognized standard-setting bodies and in compliance with the due process for developing, revising and withdrawing professional standards.</p> <p>SAIs are fully independent in deciding whether and to what extent to rely on the tools comprised in the ISSAI framework. Nevertheless, INTOSAI focusses great efforts in capacity building through knowledge and implementation of ISSAI framework.</p>	<ul style="list-style-type: none"> • Definition of Internal Auditing • Core Principles for Professional Practice of Internal Auditing <p>RECOMMENDED GUIDANCE:</p> <ul style="list-style-type: none"> • Implementation Guidance • Supplemental Guidance <p>e.g.: IIA 2050</p>
GLOBAL	CERTIFICATIONS	<p>a) The ISSAI Certification Programmes are a component of the ISSAI Implementation Initiative (3i programme) managed by the INTOSAI Development Initiative (IDI). The objective of the ISSAI Certification Programmes is to create capacity for implementation of ISSAIs by developing a pool of at least 180 ISSAI Facilitators for the three audit streams:</p> <ul style="list-style-type: none"> - ISSAI Certification Programme (Financial Audit) - ISSAI Certification Programme (Performance Audit) - ISSAI Certification Programme (Compliance Audit) <p>The participants of the ISSAI Certification Programme who will successfully complete all three stages of the programme will be certified as the IDI-PSC ISSAI Facilitators (understood as practical helpers to introduce ISSAI framework in their SAIs and Regional Groups).</p> <p>b) Task Group on INTOSAI Certification of Auditors (Capacity Building Committee – CBC). This TF is currently exploring both individual and institutional certifications. At present, it has produced a White Paper (Final Draft November, 2014) and it plans to present the following three deliverables to the 2016 INTOSAI Governing Board: a set of draft competency frameworks; a position paper of enabling standards and guidance for education, training and capacity development; and a project plan to pilot the above in the period beyond 2016.</p>	<p>IIA Global Certifications:</p> <p>CIA: Certified Internal Auditor</p> <p>CCSA: Certification in Control Self – Assessment</p> <p>CFSA: Certified Financial Services Auditor</p> <p>CRMA: Certification in Risk Management Assurance</p> <p>CGAP: Certification in Government Auditing Professional</p> <p>QIAL: Qualification in Internal Auditor Leadership</p> <p>BEAC Certifications: Certifications for Environmental, Health & Safety Auditors.</p>



	<p>ORGANISATIONS BY REGIONS</p>	<p>AFROSAI: African Organisation of SAIs (AFROSAI-E: African Organisation of English-speaking Supreme Audit Institutions; AFROSAI-F/CREFIAP: Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne)</p> <p>ARABOSAI: Arab Organisation of SAI</p> <p>ASOSAI: Asian Organisation of SAI</p> <p>CAROSAI: Caribbean Organisation of SAI</p> <p>EUROSAI: European Organisation of SAI</p> <p>OLACEFS: Latin American and Caribbean Organisation of SAI</p> <p>PASAI: Pacific Association of SAI</p>	<p>Associated Organisations:</p> <p>The IIA maintains relations with associated organizations that are organized on a regional or linguistic basis, such as:</p> <p>ECIIA: Europe Confederation of Institutes of Internal Auditing</p> <p>ACIIA: Asian Confederation of Institute of Internal Auditors</p> <p>FLAI: Federación Latinoamericana de Auditores Internos</p> <p>AFIIA: African Federation of Institutes of Internal Auditors</p> <p>UFAl: Union Francophone de l'Audit Interne</p>
	<p><u>COOPERATION AGREEMENT</u></p>	<p>Memorandum of Understanding (MoU) between the Professional Standards Committee (PSC) of the International Organisation of Supreme Audit Institutions (INTOSAI) and the Institute of Internal Auditors (The IIA) on 23/25 April 2014 (renewing former agreement of 23th November 2010)</p>	

EUROSAI/ECIIA COMPARISON CHART

		EUROSAI EUROPEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS	ECIIA EUROPEAN CONFEDERATION OF INSTITUTES OF INTERNAL AUDITING
EUROPE	WEB	www.eurosai.org	www.eciia.eu
	OBJECTIVES/MISSION	The main objectives of the Organisation are: to promote professional co-operation among SAI members, to encourage the exchange of information and documentation, to advance the study of public sector audit and to work towards the harmonization of terminology in the field of public audit.	To be the consolidated voice for the profession of internal auditing in Europe by dealing with the European Union, its Parliament and Commission and any other appropriate institution of influence and to present and develop the internal audit profession and good corporate governance in Europe.
	NUMBER OF ORGANISATIONS	EUROSAI is the European professional organisation of 49 Supreme Audit Institutions (SAIs) in Europe and the European Court of Auditors.	36 Institutions of Internal Audit
	STANDARDS AND GUIDELINES	The same as Global	The same as Global
	FIELD OF ACTIVITY OF ITS MEMBERS	<ul style="list-style-type: none"> The scope depends on the single mandate of each SAI (it can range from public budgets to the whole public sector). Thus, it comprises the external control of economic-financial activity (public budgets), but in some cases, it can also include individuals and private entities perceiving public funds or even political parties. 	<ul style="list-style-type: none"> Private Entities Public Entities. <p>Depends on each country, to be mandatory or not.</p>
	SPECIFIC CERTIFICATIONS FOR EUROPE	None	None



EUROPE	ORGANISATION	<p>Congress, composed of all members of the Organisation, is the supreme body of the Organisation,</p> <p>Governing Board is composed of eight members:</p> <ul style="list-style-type: none"> • Four full-fledged (Heads of the SAIs that hosted the last two ordinary sessions of Congress, Head of SAI to hold the next regular session of Congress, and Secretary of EUROSAI) • Four elected by the Congress for a period of six years (two members renewable every three years). <p>Secretariat: The Secretariat carries out the decisions of the Congress and the Governing board, and implements the EUROSAI budget, among other functions. It also keeps the EUROSAI members in contact and promotes relations between them during the interval between Congresses. The Secretary General of EUROSAI is the President of the Spanish Court of Audit.</p>	<p>General Assembly, is made up of members from each of the European IIA Institutes.</p> <p>Management Board, is in charge of running the ECIIA. That includes implementing the strategy set by the General Assembly and developing policies and programmes to achieve our goals and objectives. It meets at least quarterly.</p> <p>The Public Affairs Committee, actively promotes the profession of internal auditing by communicating its value to governments, legislators, policy-makers, regulators and the media.</p>
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	GOVERNMENT BOARDS	<p>Present Governing Board:</p> <ul style="list-style-type: none"> • Mr. Arno Visser (President of EUROSAI). SAI of The Netherlands Mr. Ramón Álvarez de Miranda (Secretary General of EUROSAI). SAI of Spain. • Members: Mr. Philippe Roland (SAI of Belgium); Ms. Tytti Yli-Viikari (SAI of Finland); Mr. Serafim Urechean (SAI of Moldova); Mr. Carlos Morais Antunes (SAI of Portugal); Dr. Recai Akyel (SAI of Turkey); and Mr. Vitor Caldeira (European Court of Auditors). • Observers: Dr. Josef Moser (SAI of Austria); Mr. Per-Kristian Foss (SAI of Norway); Mr. Krzysztof Kwiatkowski (SAI of Poland); and Ms. Tatyana A. Golikova (SAI of the Russian Federation). 	<p>Present Management Board:</p> <ul style="list-style-type: none"> • Mr. Henrik Stein, IIA Germany (President) • Ms. Pascale Vandenbussche (Secretary) • Mr. Melvyn Neate, IIA UK & Ireland • Mr. Juan Ignacio Ruiz Zorrilla, IIA Spain • Mr. Martin Stevens, IIA Norway • Mr. Silvio de Girolamo, IIA Italy • Mr. Farid Aractingi, IIA France • Ms. Kristina Lagerstedt, IIA Finland • Mr. Thierry Thouvenot, IIA Luxembourg
	EXTERNAL PARTNERS	<ul style="list-style-type: none"> • INTOSAI Regional Working Groups: MoUs with AFROSAI, ARABOSAI, ASOSAI and OLACEFS • EURORAI (European Organisation of Regional Audit Institutions) • Contact Committee of Heads of SAs of the European Union • IDI (INTOSAI Development Initiative) • SIGMA (Joint initiative of OECD and EU) • ECIIA (European Confederation of Institutes of Internal Audit) • Others (Universities) 	<p>Institutions to collaborate with :</p> <ul style="list-style-type: none"> • Ferma • EcoDa • EUROSAI • European Issuers • Business Europe • FEE



EUROPE	COOPERATION COMMITTEE	<ul style="list-style-type: none"> • SAI of Belgium (chair): Mr. Wim François, Mr. Philip Mariscal • SAI of Germany: Mr. Axel Böcher • SAI of Lithuania: Ms. Audronė Vaitkevičiūtė • SAI of Moldova: Ms. Natalia Balaban-Uncu, Ms. Stela Rusu • SAI of Turkey: Ms. Seda Özkan, Mr. Semih Zencirkiran • Assisted by EUROSAI Secretariat (SAI Spain): Ms. Karen Ortiz Finnemore; Ms. Silvia Solanas 	<ul style="list-style-type: none"> • IIA Spain (chair): Mr. Juan Ignacio Ruiz Zorrilla, Ms. Soledad Llamas, Ms. Elena Lucas; • IIA UK & Ireland : Mr. Melvyn Neate • Belgium: Ms. Pascale Vandebussche; Mr. Eduardo Lanza Saiz
	STRATEGIC PLAN	<p><i>EUROSAI Strategic Plan 2011-2017 Goals:</i></p> <ol style="list-style-type: none"> 1. Capacity Building: Facilitate the development and the strengthening of institutional capacity of EUROSAI members 2. Professional Standards: Promote and facilitate the implementation of the international Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development 3. Knowledge Sharing: Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners 4. Governance and communication: Manage EUROSAI in accordance with the principles of good governance and effective communication. 	<p style="text-align: center;"><i>ECIIA Strategic Plan 2016 Goals:</i></p> <ol style="list-style-type: none"> 1. Promote good corporate governance and appropriate recognition of Internal Audit in European regulations and Corporate Governance codes 2. Build relationships with key institutions interested in Corporate Governance at European level 3. Support Global IIA strategies 4. Maximize integrated communication to all stakeholders



EUROPE	WORKING GROUPS	<ul style="list-style-type: none"> • Working bodies pursuing the four strategic goals: <ul style="list-style-type: none"> ➤ Goal Team 1. Capacity Building. Chair: SAI of Hungary ➤ Goal Team 2. Professional Standards Chair: SAI of Germany ➤ Goal Team 3. Knowledge Sharing SAI of the Czech Republic ➤ Goal Team 4. Governance and communication: EUROSAI Presidency - SAI of The Netherlands. <p>Working Groups and Task Forces on specific issues:</p> <ul style="list-style-type: none"> • Working Group on Environmental Auditing. Chair: SAI of Estonia • Working Group on Information Technology. Chair: SAI of Poland • Working Group on the Audit of Funds Allocated to Disasters And Catastrophes. Chair: SAI of Ukraine • Task Force on Audit & Ethics. Chair: SAI of Portugal • Monitoring Committee for Setting up And Operating The Electronic Data Base on Good Practices on Audit Quality. Chair: SAI of Hungary 	<ul style="list-style-type: none"> • EUROSAI Committee <ul style="list-style-type: none"> ➤ Mr. Juan Ignacio Ruiz Zorrilla. (Spain) ➤ Ms. Soledad Llamas (Spain) ➤ Ms. Elena Lucas (Spain) ➤ Mr. Melvyn Neate (UK) ➤ Mr. Eduardo Lanza Saiz (Belgium) ➤ Ms. Pascale Vandebussche (Belgium) • Banking Committee Mr. Henrik Stein (Germany); Mr. Thierry Thouvenot (Luxembourg); Mr. John Bendermacher (Netherlands); Mr. Ranieri de Marchis (Italy); Mr. Ernesto Martinez Gomez (Spain); Mr. Michel Le Masson (France); Ms. Nicola Rimmer (United Kingdom); Ms. Eva-Lotta Rosenqvist (Sweden) • Insurance Committee Mr. HJ Busselberg (Germany) ; Mr. Alessandro Busetti (Italy); Ms. Sonia Vicente Alonso (Spain); Ms. Ann-Marie Andtback Beckmann (Sweden); Mr. Eric Burlot (France); Ms. Carolyn Fiddes (UK); Mr. Atila Kas (Belgium); Mr. Enrico Parretta (Italy)
	PUBLICATIONS	EUROSAI Magazine	<p>ECIIA Magazine ECIIA's European Governance newsletter ECIIA blog</p> <p>Two Joint papers: - "Implementation of INTOSAI GOV 9150 and IIA 2050" (2014) - "Comparison of Supreme Audit Institution Organisations and Internal Audit Institution Organisations" (2015-2016)</p>
	COOPERATION AGREEMENT	<p>Cooperation agreement between the European Organisation of Supreme Audit Institutions (EUROSAI) and the European Conferation of Institutes of Internal Auditing (ECIIA) of 19th June, 2014. It was signed in The Hague – The Netherlands and renewed a previous one of 7th March, 2011. To be reviewed three years after approval.</p>	



	<p>JOINT PROJECTS IN PROGRESS</p>	<ul style="list-style-type: none">- Network of national SAI – internal audit contact persons (2015-2017)- Paper on Audit Committees in the European Public Sector (2016)- Summary information about national Cooperation Agreements between SAIs and Internal Auditors in the Public Sector and Cooperation Agreement template (2016-2017)- Periodical Joint EUROSAI-ECIIA Publication – “The European Auditor” (spring 2017)- Organisation of a Joint EUROSAI-ECIIA Seminar (spring 2017)
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INTOSAI/The IIA & EUROSAI/ECIIA COMPARISON

Affiliates	ECIIA	EUROSAI
Albania		●
Andorra		●
Armenia	□	●
Austria	□	●
Azerbaijan	□	●
Belarus		●
Belgium	□	●
Bosnia and Herzegovina	□	●
Bulgaria	□	●
Croatia	□	●
Cyprus	□	●
Czech Republic	□	●
Denmark	□	●
Estonia	□	●
European Court of Auditors		●
Finland	□	●
The former Yugoslav Republic of Macedonia		●
France	□	●
Georgia		●
Germany	□	●
Greece	□	●
Hungary	□	●
Iceland	□	●
Ireland ¹	□	●
Israel	□	●
Italy	□	●
Kazakhstan		●
Latvia	□	●
Liechtenstein		●
Lithuania	□	●
Luxembourg	□	●
Malta		●
Moldavia		●
Monaco		●
Montenegro	□	●
Morocco	□	
Netherlands	□	●
Norway	□	●
Poland	□	●
Portugal	□	●
Romania	□	●
Russian Federation		●
Serbia	□	●
Slovak Republic		●
Slovenia	□	●
Spain	□	●
Sweden	□	●
Switzerland	□	●
Turkey	□	●
Ukraine		●
United Kingdom ²	□	●

² The United Kingdom and Ireland are affiliated in a single ECIIA institute