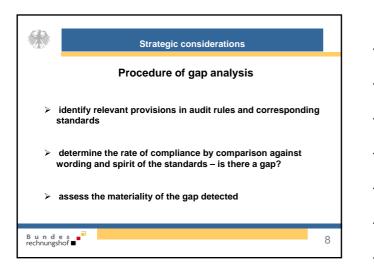
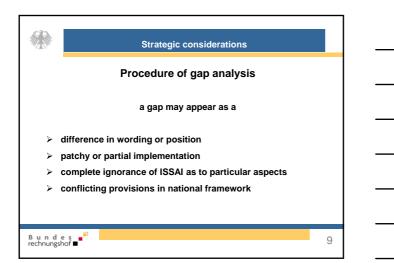
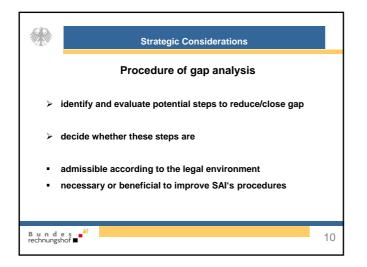


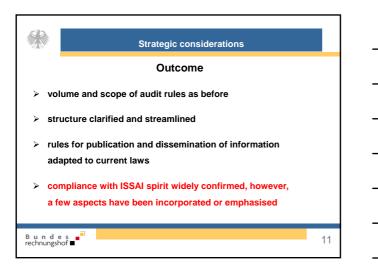
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绿	Strategic considerations	
	Selected approach for implementation	
	gap analysis	
ba	ased on	
>	prerequisites for the functioning of SAIs	
	ISSAIs 20, 30 and 40	
fundamental auditing principles		
ISSAIs 100 - 400		
	nited to the key stages of an audit procedure, such as selection of audit pics, planning, conducting of audits, reporting and follow-up.	
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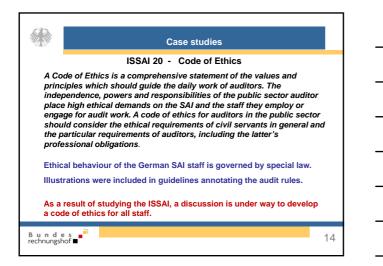






	Case studies
	Risk assessment
1	SSAI 300 (36)
ŀ	Auditors should select audit topics through the SAI's strategic planning process by analysing potential topics and conducting research to identify risks and problems.
a	The audit rules already provided for a risk based selection of audit topics, however, we felt that the relevant provisions were not sufficiently clearly structured.
,	By amending these rules in wording and position we raised the auditor's awareness for the process of risk analysis
B u n d rechnungs	es∎ <sup>∎</sup> hof∎

and and a second	Case studies
	Follow up
ISS	AI 300 (42)
	litors should follow up previous audit findings and ommendations wherever appropriate.
audi inde	ow-up refers to the auditors' examination of corrective action taken by the ted entity on the basis of the results of a performance audit. It is an pendent activity that increases the value of the audit process by strengthenin mpact of the audit and laying the basis for improvements to future audit work
Unt	il recently follow-up was not done in a well-structured way
As	a result, a new provision on periodic follow-up as a standard reise has been included in the audit rules



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T	Case studies
	Quality control
	ISSAI 300 (32), ISSAI 40
th a	uditors should apply procedures to safeguard quality, ensuring that ne applicable requirements are met and placing emphasis on ppropriate, balanced and fair reports that add value and answer the udit questions.
	SSAI 40 - Quality Control for SAIs offers general guidance on the system f quality control established at the organizational level to cover all audits.
Ģ	ecision: Quality management will not be adapted, ools provided by ISSAI 40 (EQCR, cold review) not introduced
B u n d rechnungsł	es∎ hof∎





