


IDI



Presentation on Tools and Handbook

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IDI **3i Programme Objective**

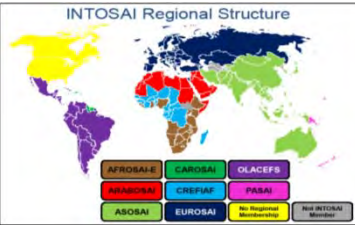
Current Situation → ISSAI based audit practice

Support SAIs in developing countries in implementing ISSAIs

Level 2, 3 and 4 (Financial, Performance & Compliance Audit)

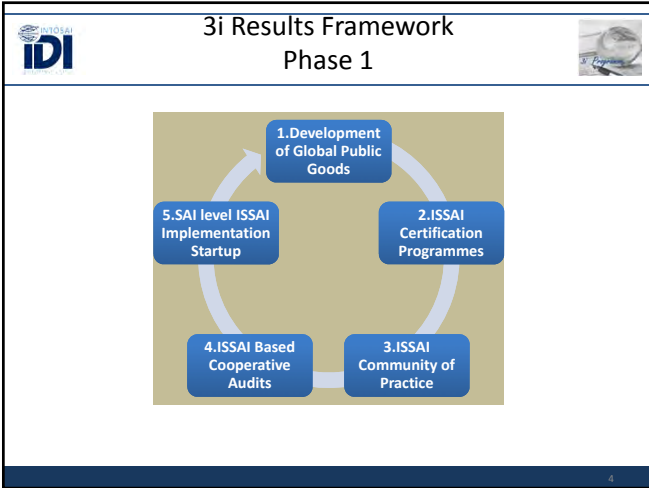
IDI **Participating SAIs**

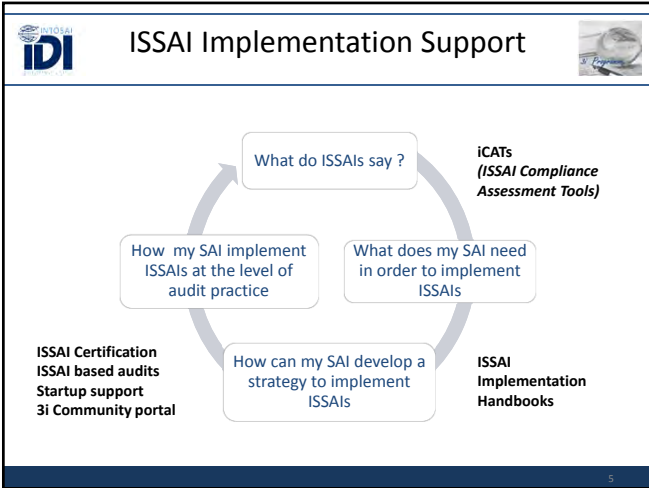
83 SAIs and 2 sub national audit offices



- Programme will be rolled out in all INTOSAI regions.
- AFROSAI-E-22
- ASOSAI-20
- EUROSAI-11
- PASAI-15+2 Sub-National
- CAROSAI-15

The same results framework planned for
ARABOSAI : 19 SAIs, OLACEFS : 18 SAIs and
CREFIAP : 23 SAIs







IDI iCATs (ISSAI Compliance Assessment Tools)

- Mapping tools to identify detailed needs at level 4
- Not an evaluation tool
- Created by a product development team
- Will be revised in 2014 to include Level 3.
- Developed in cooperation with INTOSAI subcommittees.



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IDI iCAT (ISSAI Compliance Assessment Tool)


1. The tool
 - all the requirements of level 4 ISSAIs in the form of a check list
 - Map the practice for each requirement
 - evidence obtained to support compliance status
 - explanation for the SAI's non-compliance
2. Guidance
3. E-Course on PA iCAT

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IDI SAI PMF & iCAT

1. Evaluation to monitor change over time or assess SAI needs for ISSAI implementation?
2. High level overview or detailed drill down tool?
3. Based on wider set of good practices or against ISSAI framework?
4. Score levels of performance or ascertains SAI situation with reference to ISSAIs and investigate causes?

SAI PMF

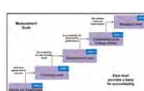


ISSAI Framework


- Level 1: • Founding Principles - Lima Declaration
- Level 2: • Prerequisites for the Functioning of SAIs
- Level 3: • Fundamental Auditing Principles
- Level 4: • Auditing Guidelines

ISSAIs

- Human Resources
- Strategic Planning



iCATs




ISSAI Framework


- Level 4: • Auditing Guidelines
- Level 3: • Fundamental Auditing Principles
- Level 2: • Prerequisites for the Functioning of SAIs
- Level 1: • Founding Principles - Lima Declaration

What needs to be in place to implement level 4?

International Standards of Supreme Audit Institutions




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Components of iCAT for PA

Area/Category	Number of requirements
Mandate, strategy and vision	4
General principles	15
Strategic Planning	4
Planning of individual PA	17
Conduct & Reporting	44
Follow up	5
Quality control & assurance	19
Total	108

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Relevant standards

The standards where the requirements are drawn from:

Area/Category	Relevant ISSAI's
Mandate, strategy and vision	ISSAI 3000,1.2, ISSAI 3100 Appendix 3.3
General principles	ISSAI 3000, 2.1, 2.2, 2.3, 3.3 ISSAI 3100, 2.2, 19, 38, Appendix 1, Appendix 3
Strategic Planning	ISSAI 3000, 3.2, ISSAI 3100, 10 & 11
Planning of individual PA	ISSAI 3000, 3.3, 4.1, 5.3; ISSAI 3000, Appendices 1-4 ISSAI 3100, 12, 13, 14, 16, 17, 18
Conduct & Reporting of PA	ISSAI 3000, 2, 3, 3.3, 4.2, 4.3, 4.4, 4.5, 5.3, 5.4, Appendices 1, 3 & 4; ISSAI 3100, 20, 21, 22, 23, 24, 25, 26, 28, 30, 31, 32, 33 & 34
Follow up	ISSAI 3000, 5.5; ISSAI 3100; 2.4, 36 & 37
Quality control & assurance	ISSAI 3000, 3.3, Appendix 4; ISSAI 3100, 2.5, 38

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Format of the iCAT

ISSAI Reference	ISSAI Requirement	Status of compliance	Mechanism / Instrument of Compliance	Reasons for non compliance
References the ISSAI requirement to the ISSAI.	Contains the ISSAI requirement in a brief form.	Four options are available for status of compliance > Met > Met to some extent > Not met > Not applicable	Mention the specific document, provision, system through which the SAI complies with the ISSAI requirement.	When the status of compliance is not met or partially met, the reasons for non compliance should be recorded here.

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IDI Filling PA iCAT - Guidance

ISSAI Reference	ISSAI Requirement	Status of compliance	Mechanism / Instrument of Compliance	Reasons for non compliance
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Column 3
 Status of compliance - **Four options** are:

- **Met** - selected when requirement is entirely met
- **Met to some extent** - covers entire gamut like
 - SAI has just started implementation of the requirement
 - Some elements of compliance are in place
 - SAI is compliant to a large extent but is not yet fully compliant
- **Not met** - SAI does not comply with the requirement at all
- **Not applicable** - requirement is not applicable to the SAI due to the laws and regulations that govern it

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ISSAI Reference	ISSAI Requirement	Status of compliance	Mechanism / Instrument of Compliance	Reasons for non compliance
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Column 4:
 System/mechanism/instrument of compliance

- Mention specific document, provision, system through which SAI complies with ISSAI requirement
- Filled when status of compliance is met or met to some extent

IDI Filling PA iCAT - Guidance

ISSAI Reference	ISSAI Requirement	Status of compliance	Mechanism / Instrument of Compliance	Reasons for non compliance
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Column 5:
 Reasons for non-compliance

- To be filled when status of compliance is not met or met to some extent
- Important in determining future implementation strategy which will involve addressing reasons for non compliance

IDI **Example**


Reference	Requirement	Compliance status	System/mechanisms /instrument of compliance	Reasons for non-compliance
ISSAI 3000, Appendix 3, 2.1	When the observation of a physical condition is critical to achieving audit objectives, it is corroborated.	Met	Manuals and working papers indicate that observation is always carried out by more than one auditor and in the presence of employees of the audited body.	

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- IDI** **Things to consider while doing iCAT**
- iCAT should ...
 - observe actions, not only compliance to legislation or manuals
 - identify causes of the gaps
 - Interview internal stakeholders and auditors
 - 55 SAIs signed statement of commitment to conduct iCAT
 - Available in the 3i Community Portal
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IDI **3i Community Portal**

www.idicomunity.org



[PA iCAT](#)


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**ISSAI IMPLEMENTATION HANDBOOK-
PERFORMANCE AUDIT**

ISSAI IMPLEMENTATION HANDBOOK -
PERFORMANCE AUDIT


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PA ISSAI Implementation Handbook

- Not manual
- How question
- PA Handbook
 - Provides guidance and illustration for setting up ISSAI based PA audit practice
 - Provides guidance and a case study for different approaches to PA.
 - SAI can use the handbook to facilitate the implementation of PA ISSAIs.

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Strategic consideration for SAIs

Implementing ISSAIs at Level 3 and Level 4

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    graph TD
      Q1[Does the SAI want to implement ISSAIs?] -- YES --> Q2[What is the mandate of the SAI? What are the stakeholder's expectations? What are the resources available to the SAI? In what environment the SAI is operating? What types of audit does the SAI conduct?]
      Q2 --> Q3[At what level does the SAI want to refer to ISSAIs, Level 3 or Level 4?]
      Q3 --> L3[Level 3]
      Q3 --> L4[Level 4]
      
      L3 --> Q4[Does the SAI have material standards for performance audit?]
      Q4 -- Yes --> M1[Map national standards]
      M1 --> M2[Map practice with requirements]
      M2 --> A1[Assess needs for implementation]
      A1 --> S1[ISSAI implementation strategy for performance audit]
      
      Q4 -- No --> N1[National standards to be developed consistent]
      
      L4 --> S2[The SAI adopted ISSAIs 3000-3300 as authoritative standard]
      S2 --> M3[Map the methodology and practice with ISSAIs using PA IGAT]
      M3 --> A2[Assess needs for implementing PA ISSAIs]
      A2 --> S3[ISSAI implementation strategy for performance audit]
    
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Conduct a SWOT to determine ISSAI strategy aligned to SAI Strategy.

The flowchart is divided into three stages: INPUT (SAI's Performance Audit Function, ICAT), PROCESS (SWOT, DETERMINE PRIORITY ISSUES, FORMULATE STRATEGIC, REALY STRATEGIC FUNCTION), and OUTPUT (ISSAI Implementation Strategy).

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- Handbook
- E-course on Implementing PA ISSAs
- Case study

ISSAI IMPLEMENTATION HANDBOOK - PERFORMANCE AUDIT

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ISSAI Certification Programme

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ISSAI Certification Programme

- Online Selection
- Ecourse on iCATs
- Ecourse on Implementing Performance Audit ISSAIs
- Workshops on Facilitating ISSAI Implementation
- PSC- IDI Certification
- 4 certified ISSAI Facilitators

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EUROSAI ISSAI Facilitators

8 participants, 4 certified.


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1	Elfrida	Agolli	elfrida.agolli@gmail.com	Albania
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4	Tatyana	Shevchenko	Shevch.Tatyana@gmail.com	Ukraine

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Way Forward

- Maintenance of products
- Update based on the ISSAIs
- Regular feedback to PAS based on the programme experience
- Accreditation programme on a regular basis

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Thank you!

www.idi.no
www.idicommunity.org

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