3i Programme Objective

Current Situation \arrow{\rightarrow} \text{ISSAI based audit practice}

Support SAIs in developing countries in implementing ISSAIs
Level 2, 3 and 4 (Financial, Performance & Compliance Audit)

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
- CREFIAF: 23 SAIs
3i Results Framework
Phase 1

1. Development of Global Public Goods
2. ISSAI Certification Programmes
3. ISSAI Community of Practice
4. ISSAI Based Cooperative Audits
5. SAI level ISSAI Implementation Startup

ISSAI Implementation Support

What do ISSAIs say?
What does my SAI need in order to implement ISSAIs?
How can my SAI develop a strategy to implement ISSAIs?
How my SAI implement ISSAIs at the level of audit practice?

ISSAI Certification
ISSAI based audits
Startup support
3i Community portal

iCATs (ISSAI Compliance Assessment Tools)
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.

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

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?
Components of iCAT for PA

<table>
<thead>
<tr>
<th>Area/Category</th>
<th>Number of requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mandate, strategy and vision</td>
<td>4</td>
</tr>
<tr>
<td>General principles</td>
<td>15</td>
</tr>
<tr>
<td>Strategic Planning</td>
<td>4</td>
</tr>
<tr>
<td>Planning of individual PA</td>
<td>17</td>
</tr>
<tr>
<td>Conduct &amp; Reporting</td>
<td>44</td>
</tr>
<tr>
<td>Follow up</td>
<td>5</td>
</tr>
<tr>
<td>Quality control &amp; assurance</td>
<td>19</td>
</tr>
<tr>
<td>Total</td>
<td>108</td>
</tr>
</tbody>
</table>

Relevant standards

The standards where the requirements are drawn from:

<table>
<thead>
<tr>
<th>Area/Category</th>
<th>Relevant ISSAI's</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mandate, strategy and vision</td>
<td>ISSAI 3000, 1.2, ISSAI 3100 Appendix 3.3</td>
</tr>
<tr>
<td>General principles</td>
<td>ISSAI 3000, 2.1, 2.2, 2.3, 3.3</td>
</tr>
<tr>
<td></td>
<td>ISSAI 3100, 2.2, 19, 24, Appendix 1, Appendix 3</td>
</tr>
<tr>
<td>Strategic Planning</td>
<td>ISSAI 3000, 3.2, ISSAI 3100, 10 &amp; 11</td>
</tr>
<tr>
<td>Planning of individual PA</td>
<td>ISSAI 3000, 3.3, 4.1, 5.3; ISSAI 3000, Appendices 1-4</td>
</tr>
<tr>
<td></td>
<td>ISSAI 3100, 12, 13, 14, 15, 16, 17, 18</td>
</tr>
<tr>
<td>Conduct &amp; Reporting of PA</td>
<td>ISSAI 3000, 2.3, 3.3, 4.2, 4.3, 4.4, 4.5, 5.3, 5.4,</td>
</tr>
<tr>
<td></td>
<td>ISSAI 3000, 10, 21, 22, 23, 24, 25, 26, 28, 30, 31,</td>
</tr>
<tr>
<td></td>
<td>32, 33 &amp; 34</td>
</tr>
<tr>
<td></td>
<td>ISSAI 3100, 2.4, 36 &amp; 37</td>
</tr>
<tr>
<td>Follow up</td>
<td>ISSAI 3000, 5.5; ISSAI 3100; 2.4, 36 &amp; 37</td>
</tr>
<tr>
<td>Quality control &amp; assurance</td>
<td>ISSAI 3000, 3.3, Appendix 4; ISSAI 3100, 2.5, 38</td>
</tr>
</tbody>
</table>

Format of the iCAT

<table>
<thead>
<tr>
<th>ISSAI Requirement</th>
<th>Status of compliance</th>
<th>Mechanism / Instrument of Compliance</th>
<th>Reasons for non compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISSAI Reference</td>
<td>Contains the ISSAI requirement in a brief form.</td>
<td>Four options are available for status of compliance: Met, Met to some extent, Not met, Not applicable</td>
<td>When the status of compliance is not met or partially met, the reasons for non compliance should be recorded here.</td>
</tr>
</tbody>
</table>
### Column 3

Status of compliance - **Four options** are:
- **Met** - selected when requirement is entirely met
  - SAI has just started implementation of the requirement
  - Some elements of compliance are in place
- **Met to some extent** - covers entire gamut like
  - 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

### 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

### 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
Example

<table>
<thead>
<tr>
<th>Reference</th>
<th>Requirement</th>
<th>Compliance status</th>
<th>System/mechanisms/instrument of compliance</th>
<th>Reasons for non-compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISSAI 3000, Appendix 3, 2.1</td>
<td>When the observation of a physical condition is critical to achieving audit objectives, it is corroborated.</td>
<td>Met</td>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>

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

3i Community Portal

www.idicomunity.org

PA iCAT
ISSAI IMPLEMENTATION HANDBOOK - PERFORMANCE AUDIT

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.
Conduct a SWOT to determine ISSAI strategy aligned to SAI Strategy.

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

ISSAI Certification Programme
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

EUROSAI ISSAI Facilitators

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Email</th>
<th>Country</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Elfrida Agolli</td>
<td><a href="mailto:elfrida.agolli@gmail.com">elfrida.agolli@gmail.com</a></td>
<td>Albania</td>
</tr>
<tr>
<td>2</td>
<td>Natasha Mihailova</td>
<td><a href="mailto:natasa.mihailova@dzr.gov.mk">natasa.mihailova@dzr.gov.mk</a></td>
<td>FYR Macedonia</td>
</tr>
<tr>
<td>3</td>
<td>Irakli Tsitsilashvili</td>
<td><a href="mailto:itsitsilashvili@sao.ge">itsitsilashvili@sao.ge</a></td>
<td>Georgia</td>
</tr>
<tr>
<td>4</td>
<td>Tatyana Shevchenko</td>
<td><a href="mailto:Shevch.Tatyana@gmail.com">Shevch.Tatyana@gmail.com</a></td>
<td>Ukraine</td>
</tr>
</tbody>
</table>

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
Thank you!

www.idi.no
www.idicommunity.org