

Updates in the ISSAIs

14th Euro Sai WGEA Annual Meeting

Skopje, 28.9.2015



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ISSAIs

- The Fundamental Auditing Principles
ISSAI 100-999
- The General Auditing Guidelines
ISSAI 1000-4999
- The Guidelines on specific subjects
ISSAI 5000-5999
 - Provide supplementary guidance on specific subject matters or other important issues which may require the special attention of SAI

5100-5199 for Environmental Audit





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Guidelines on Environmental Audit

- **ISSAI 5110:** Guidance on Conducting Audit Activities with an Environmental Perspective
- **ISSAI 5120:** Environmental Auditing and Regularity Auditing
- **ISSAI 5130:** Sustainable Development: The Role of Supreme Audit Institutions
- **ISSAI 5140:** How SAIs may co-operate on the audit of international environmental accords



Background for updating

- Update of ISSAIs part of the INTOSAI WGEA workplan 2014-2016
- Reasons:
 - Updates in the "upper level" ISSAIs
 - Developments in the environmental auditing field
 - Need to update audit case studies





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Team

- Leader: Indonesia and Brazil
- Co-leader for ISSAI 5110 and 5120: ECA
- Co-leader for ISSAI 5130: Canada
- Co-leader for ISSAI 5140: Philippines





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Methods

- Literature review
- Survey to INTOSAI WGEA members
- Focus groups
- Feedback from SC, KSC, WGEA and INTOSAI members





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ISSAI 5110: Guidance on Conducting Performance Audit with an Environmental Perspective

- Overall, over 80% new content
- Cross-references to other WGEA materials
- Coherence with level 3&4 ISSAIs
- Updated case studies
 - Brazil, Colombia, CA Estonia and Russia, CA Pacific region, Denmark, ECA, Finland, India, Indonesia, Lesotho, Sweden, Tanzania, UK NAO, OAG Canada, US GAO



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ISSAI 5120: Environmental Audit and Financial and Compliance Auditing

- Important update in terminology
 - ~~Regularity audit~~ > Compliance audit
- Structure largely the same
- Update with latest development in environmental auditing
- Update of audit cases: Canada, UK, CA Nordic, Baltic & Poland, ECA, Latvia, Estonia, China, Australia





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ISSAI 5130: Sustainable development. The role of SAIs





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ISSAI 5140: How SAIs may co-operate on the audit of international environmental accords

