



ISSAI COMPLIANCE

- A discussion

Session Objective

*To share views,
experiences & ideas*

ISSAI
Compliance

Moving
Towards ISSAI
Compliance

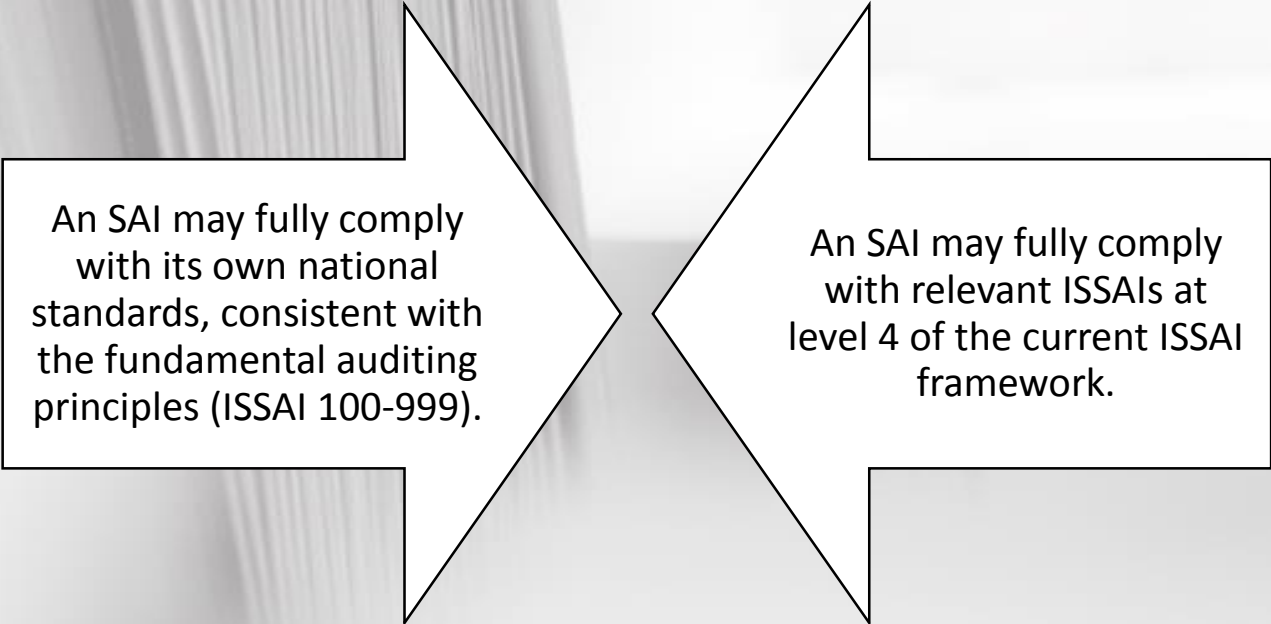
Measuring
ISSAI
Compliance

Challenges &
Opportunities

Support to
SAIs

What is ISSAI Compliance ?

- **ISSAI compliance refers to an SAI's compliance with all relevant ISSAI requirements in an audit engagement or audit practice, as verified by an independent, evidence based quality assurance (QA) function.**



An SAI may fully comply with its own national standards, consistent with the fundamental auditing principles (ISSAI 100-999).

An SAI may fully comply with relevant ISSAIs at level 4 of the current ISSAI framework.

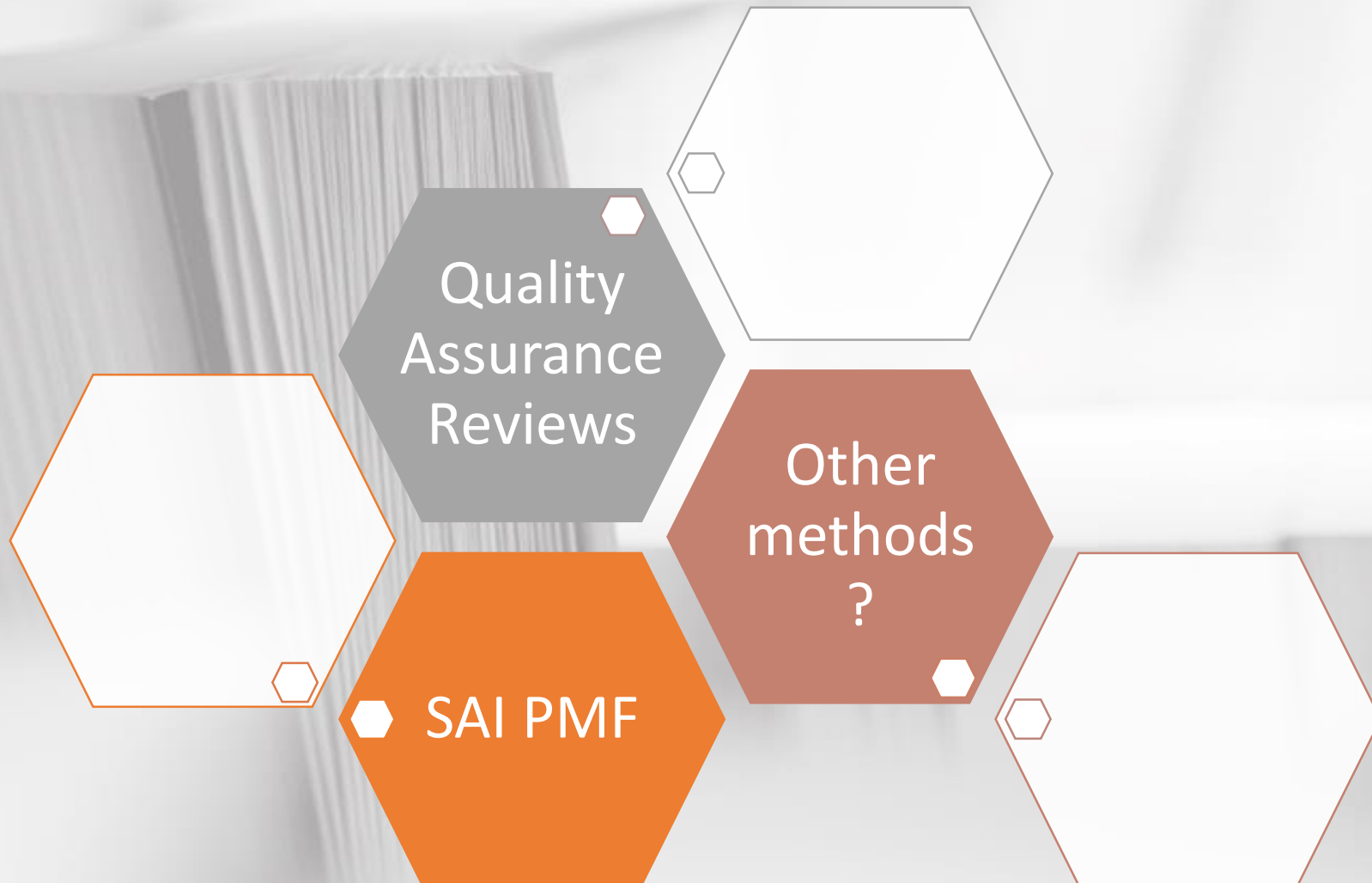
How can SAIs move towards ISSAI Compliance?

Moving Towards ISSAI Compliance



Leadership, Mandate, Methodology, People, Culture, Environment

How can an SAI measure ISSAI Compliance ?



Key Messages

Full compliance to applicable standards

Compliance at audit engagement & audit practice level

No QA no compliance

ISSAI implementation is a SAI wide change management process, not just a technical process

Key role of SAI leadership & professional people

Measurement should be independent and evidence based

Discussion

How would you define ISSAI compliance ?

How can SAIs move towards ISSAI compliance ?

How can SAIs measure ISSAI compliance ?

What are the challenges & opportunities ?

How can we work together to support to SAIs ?

- Group Discussion – 15 mins
- Plenary Discussion – 30 mins