



SUPREME AUDIT OFFICE

Review of ISSAI 30 - survey and project

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Introduction

- ISSAI 30, adopted in 1998
- Subject to review at least every 15 years (according to the ISSAI maintenance principles)
- In 2013 decision to carry out the review ISSAI 30
- A team for ISSAI 30 Review established, with 5 team members: Indonesia, Poland (project leader), Portugal, UK, USA

Process of the ISSAI 30 Review (1)

1. Initial assessment

A judgement on whether ISSAI 30 is fit for purpose or whether it needs an update

What is INTOSAI Community's opinion?



Survey on ISSAI 30 Revision

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Survey on ISSAI 30 Revision:

- Carried out this year
- Replies from almost 70 SAIs

Main questions:

- The main beneficiaries of the ethics codes/standards in SAIs
- Ethical guidance applied in SAIs
- Necessity of ISSAI 30 revision
- The expected scope of the revision
- The survey results indicate a need for ISSAI 30 revision

Process of the ISSAI 30 Review (2)

2. Report on the results of the initial assessment presented to the PSC Steering Committee (20-22 May 2014)

Team's recommendation: revision needed

3. Project proposal

Approved by the PSC Steering Committee

Scope and purpose of the revision

Scope: to revise ISSAI 30 – Code of Ethics, and related Notes, as applicable, in accordance with the results of the initial assessment

Objective: to make the standard more useful to SAs and to make it meet the challenges of the current public audit environment

Areas of revision (1)

- Shifting from the perspective of an individual auditor to the SAI perspective, with due consideration to stakeholders
- Emphasising the importance of ethical culture and principles as a means of preventing unethical behaviour
- Consistency with other ISSAIs
- Updating terminology

Areas of revision (2)

- Reviewing fundamental principles and core values; considering consistency with IFAC principles and additional public sector principles
- Considering monitoring compliance with ethical requirements, and inclusion of ethics management and control
- Improving clarity of the document through consistent headings, numbering, paragraphs, etc.

Additional support

Need for more detailed guidance and good practice examples identified



Additional guidance on implementation of ISSAI 30?

Process of the ISSAI 30 Review - next steps

4. Exposure draft of the updated ISSAI 30

Open for public comments between October 2015 – January 2016

5. Endorsement version of the updated ISSAI 30

To be adopted at the next INCOSAI in 2016

Thank you for your attention!

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Supreme Audit Office of Poland