

COMMENTS ON ISSAI 5800

**GUIDE FOR COOPERATIVE AUDIT
PROGRAMS BETWEEN SUPREME
AUDIT INSTITUTIONS**

Comments from	Section	Comments	Action proposed
SAI OF ALBANIA	Questionnaire	1. Does the guide provide enough information in order to perform a cooperative audit? In our opinion, the draft exposure provide enough and detailed information in order to perform a cooperative audit.	none
		2. Is the checklist provided e/ear enough to be applied in a cooperative audit? Yes. The check list is enough detailed and assure the application of cooperative audit.	none
		3. Are there any other matters that you wish to raise? At the moment we are, in our opinion all matters and issues are effectively and reasonably raised. No additional comments are needed.	none
SAI OF CANADA	Questionnaire	1. Does the guide provide enough information in order to perform a cooperative audit? The document provides a good framework for a cooperative audit. The document is not (and should not be) too detailed/prescriptive. The organizations considering a cooperative audit are given sufficient flexibility to tailor the audit engagement.	none
		2. Is the checklist provided clear enough to be applied in a cooperative audit? The checklist provides a good framework and sufficient details to guide the cooperative engagement including its reporting.	none
		3. Are there any other matters you wish to raise? It may be useful for the document to include lessons learned from the experiences of audit teams from the international peer reviews.	An ISSAI concerning peer reviews already exists (ISSAI 5600).
SAI OF CHINA	Part 3.1 Preparation of audit	<ul style="list-style-type: none"> • Based on our past experiences, we recommend that during the preparation of audit, it would be good for SAIs to identify and exchange the nation-wide significant risks relating to the audit theme and audit objectives of the cooperative audit. • For SAIs, sharing identified significant risks among participating national SAIs would enhance not only the ability that the audit result meets the established audit objectives but also the possibility of success for the cooperative audit. • Sources of information to identify significant risks would include but not limited to the following: <ul style="list-style-type: none"> • Budget documents of the auditee; • Internal guidelines and operating manuals of the auditee; • Previous audit findings; • Internal audit reports; • Discussion with the national governing bodies and key stakeholders; and • Data from the management information system. 	<ul style="list-style-type: none"> • First one to be implemented under 3.1 • Any other explanations may be useful for complementing the draft but are not obligatory

	Part 3.2 Implementation of audit	<ul style="list-style-type: none"> • Exchange of results In case of joint audit, audit evidence for all audit findings are shared among participating SAIs may not be practical. Based on our experiences, it may be better to define the materiality during audit planning phase, and require the audit evidences of the significant findings are shared with partner SAIs. <p>The proposed step may include:</p> <ul style="list-style-type: none"> ✓ Firstly, establish and agreed the materiality level for performance audit and/or financial audit among the participating SAIs; ✓ Then, the significant findings are identified by the joint steering committee; ✓ Finally, exchange the audit evidences on material findings among participating SAIs. 	<ul style="list-style-type: none"> • Any other explanations may be useful for complementing the draft but are not obligatory
SAI OF COLOMBIA	<i>General</i>	We consider that the purpose of this guideline is to provide Supreme Audit Institutions a practical and efficient tool for the planning, execution and follow-up of bilateral and multilateral audits so-called “Cooperative audits”	None
	<i>Questionnaire</i>	1. Does the guide provide enough information in order to perform a cooperative audit? Yes, it does clearly include the objectives: definitions, types of cooperative audits, committees and the general process during the development of a cooperative audit.	None
		2. Is the checklist provided clear enough to be applied in a cooperative audit? Yes, the checklist of and activities are very illustrative on the development and application of a cooperative audit.	None
		3. Are there any other matters that you wish to raise? Yes, we suggest to include the following topics related to the INTOSAI GOV 9150, as follows: A) Benefit of coordination: Including a section along the guideline in relation to the benefits of cooperative audits among SAIs. Consider the following benefits: <ul style="list-style-type: none"> - Exchange of ideas and knowledge - Strengthening governance - Standardization of practices for accountability - Shared vision for management evaluation - Standard method for internal control - Understanding of roles in auditing and its requirements. - Identification of the common risks organizations are facing to focus on auditing process. 	The ISSAI implicitly indicates the benefits and risks of cooperative audits. (See 2.1 Decision on audit) A stronger focus on these aspects does not seem appropriate since SAIs are free in their decision as to whether to cooperate with another SAI or not. Furthermore, a cooperative audit may be terminated at any time if such audit does not provide the expected benefit or is linked to risks that make cooperation difficult.

		<ul style="list-style-type: none"> - Prevent unnecessary duplication of work - Mutual support on audit recommendations which may enhance the effectiveness of audit services. <p>B Potential risks of coordination: Include a section along the guideline regarding potential risks of cooperative audits among Supreme Audit Institutions</p> <p>Taking into account the ISSAI 9150, we could consider, among others, the following:</p> <ul style="list-style-type: none"> - Confidentiality - Independence - Objectivity - Conflicts of interest - Dissolution of responsibilities - Use of different professional standards related to independence or auditing - Misinterpretation of conclusions or opinions about a specific topic - Possibility of potential findings of other auditor may be prematurely communicated to an external party, before sufficient audit evidence exists to support those findings. - No considering constraints or restrictions placed on the other auditor in determining the extent of coordination and cooperation. 	<p>The situation is different in the case of INTOSAI GOV 9150 “Coordination and Cooperation between SAIs and Internal Auditors in the Public Sector”. Internal auditors and SAIs have similar responsibilities. However, internal auditors are themselves audited by SAIs – so that there is a special relationship between both bodies. This relationship needs to be fully taken into account when starting the cooperation. Therefore, there should be a reference incorporated in INTOSAI GOV 9150, but not in the present draft.</p>
SAI OF CYPRUS	<i>Questionnaire</i>	1. Does the guide provide enough information in order to perform a cooperative audit? Yes	none
		2. Is the checklist provided clear enough to be applied in a cooperative audit? Yes	none
		3. Are there any other matters that you wish to raise? No	none
SAI OF CZECH REPUBLIC	Page 7, point 2.1, paragraph 3	<ul style="list-style-type: none"> • The only actual change suggested by our audit staff is on the words ‘combating and prosecuting international crime’ shall be left out as this is generally not the main objective of SAIs. 	<p>This statement does not indicate that SAIs are responsible for combating and prosecuting international crime. However, they are mandated to audit national bodies also combating and prosecuting international crime. Such audit includes considering their cooperation activities at international level. Insofar, cooperative audits in the field of combating international crime/prosecution of crime may be carried out. The text should not be changed.</p>

	Questionnaire	1. Does the guide provide enough information in order to perform a cooperative audit? The guide is worked out on a general level which is necessary for the execution of coordinated audits between individual SAIs and provides valuable information on the suitable procedures for the coordinated audits.	none
		2. Is the checklist provided clear enough to be applied in a cooperative audit? All mentioned details are clear and follow the proper audit terminology.	none
		3. Are there any other matters that you wish to raise? In our opinion, the draft standard ISSAI 5800 sets a sufficient framework for cooperation on international level. The Czech SAO values the efforts of subcommittee 2 members put into the making of the draft.	none
SAI OF ESTONIA	General	<ul style="list-style-type: none"> No comments on the draft 	none
SAI OF GERMANY	General	<ul style="list-style-type: none"> No comments on question 1 and 2 of your letter. On question 3 we suggest updating annexes 1 and 2 since in the meantime a large number of new joint audit exercises have been conducted. These annexes of joint audit work should also help INTOSAI members to contact the SAIs involved for additional information. 	A formal request has been forwarded to the Regional Working Groups Secretariat in relation to this matter
SAI OF HONDURAS	Questionnaire	1. Does the guide provide enough information in order to perform a cooperative audit? Yes, the guide provides enough information to perform cooperative audit.	none
		2. Is the checklist provided clear enough to be applied in a cooperative audit? Yes it is enough and clear what the cooperative audit can help to each SAI.	none
		3. Are there any other matters that you wish to raise? No, I think cooperative audit helps our SAI to improve our environmental audit method.	none
SAI OF HUNGARY	Page 5, Subsection 'Types of cooperative audit':	<ul style="list-style-type: none"> Please refer in this sub-section to Figure 1 on page 10, which introduces the details of the three types. 	Implemented
	Page 6, Item 'Steering Committee':	<ul style="list-style-type: none"> A 'steering committee' exists only in case of joint audits. Please replace 'cooperative audit' with 'joint audit' at the end of the first sentence. 	Implemented
	Page 6, Item 'Joint Report':	<ul style="list-style-type: none"> A 'joint report' does not exist at a parallel audit. Please replace in the bracket following 'joint report' the expression 'parallel audit' with 'coordinated audit'. 	Implemented In the brackets (cf. also figure 1) it should be written: (joint / coordinated audit)
	Page 8, lines 2-6:	<ul style="list-style-type: none"> it would be reasonable to draw a conclusion at the end of the sentence, e.g. 'thus it is reasonable for SAIs to conduct a cooperative audit'. 	Implemented
	Page 8, title of Section 2.1.2:	<ul style="list-style-type: none"> we would recommend 'Selection of SAIs for the audit' 	implemented
	Page 9, last passage of Section	<ul style="list-style-type: none"> end of penultimate sentence: '...the supreme audit institution of a country which 	implemented

2.1.2:	<p>(probably) has developed <i>best practice</i> in a given area, although the supreme audit institution concerned has not yet conducted a relevant audit.'</p> <ul style="list-style-type: none"> • Please consider to write 'good practice' instead of 'best practice'. It is a better formulation for a situation in which an SAI lacks audit experience. 	
Page 9 and 20:	<ul style="list-style-type: none"> • The hyperlinks included in the footnotes do not open after they have been clicked on. 	Some have been updated and one is not longer available.
Page 9, second half:	<ul style="list-style-type: none"> • The words 'harmonisation' and 'coordinated' are misspelled. (One occurrence for each.) 	Implemented
Page 9,	<ul style="list-style-type: none"> • The concept of 'Harmonisation' as one of the four items under Section 2.1.3. This concept should cover both coordinated and parallel audits, therefore we recommend a reformulation of the concept: 'audits with a similar or common audit methodology and approach'. 	Implemented
Pages 10-11:	<ul style="list-style-type: none"> • The issues addressed in Section 2.2 largely overlap with the texts on page 7. We recommend to merge Section 2.2 into present page 7. 	<p>Approach of section 2.1 was to explain reasons to conduct a cooperative audit from the questionnaire carried out.</p> <p>Section 2.2 described main objective of conducting cooperative audit and related aspects.</p> <p>Considering SAI USA comments the section 2.2 was moved to 2.1.</p>
Page 13, the passage above Section 3.1:	<ul style="list-style-type: none"> • In this introductory passage, it could be reasonable to write a few sentences about the importance of the very SAI, that takes the lead, that is, coordinating during the whole process. (It is usual in multilateral audits, that one SAI is organizing the meeting, leads the discussions, asks for information, and has an important role in drafting the joint report.) 	<p>Noted. Under section Leading and decision-making bodies. Page 14.</p> <p>(Although the guidelines leaves intentionally open whether one of the participating SAIs assumes a lead role or not).</p>
Page 13, Table, right column, 4 th Item: 'teams'.	<ul style="list-style-type: none"> • The text concerned is about joint audit, where there is always a joint team. Though, it is possible to implement a joint audit (as any other bigger audit) with several teams (i.e. several joint teams), it is confusing that joint audit's team is used here in the plural ('teams'), which is nowhere else the case. 	Audit Team was replaced as in bullet five

Page 18, passage below the table, first line:	<ul style="list-style-type: none"> please use 'communicate with each other' instead of 'report'. Namely, in case of parallel audits, which is the case here, the SAIs merely inform each other about their respective findings, there is no joint reporting. Regarding the last sentence of this passage, one must stress again that there is no joint report in case of parallel audits. 	It was modified for " under parallel audit, the national SAIs will communicate the audit results (...)
Page 19, penultimate passage, end of line 5:	<ul style="list-style-type: none"> please use 'also' instead of 'especially'. 	Implemented
Page 21:	<ul style="list-style-type: none"> third passage, second line: please use 'participating SAIs' instead of 'participating auditors'. 	Implemented
Annex 1.4:	<ul style="list-style-type: none"> Please cancel Hungary in table rows 2 and 3 along with footnotes 10 and 12. These are the table rows 'Legal framework by the constitutional law of the SAI' and 'Legal framework by a formal agreement'. 	Implemented
<i>Questionnaire</i>	<p>1. Does the guide provide enough information in order to perform a cooperative audit? The State Audit Office of Hungary holds the view that the draft ISSAI 5800 provides an adequate framework for SAIs on how they can cooperate in the preparation, implementation and evaluation of a cooperative audit. The document makes up for a shortcoming, namely it provides clear and well-arranged information on the different forms of audit cooperation that can exist between supreme audit institutions. It draws the line between parallel, coordinated and joint audits and takes into account that the individual national SAIs have different powers and authorities in their respective countries. From planning the audit, up to the drafting of the report, the important milestones of an audit task are indicated and regulated in the draft.</p> <p>In respect of parallel and coordinated audits, the draft allows an adequate scope of discretion for the SAIs participating in a given cooperative audit.</p>	None
	<p>2. Is the checklist provided clear enough to be applied in a cooperative audit? Yes, the checklist is adequate this purpose. We have one remark: in Annex 3, at item 7, please use 'reported' instead of 'documented' in the first question. (We assume that the question is about the way, form of reporting on the cooperative audit.)</p>	Not necessary.
	<p>3. Are there any other matters that you wish to raise? For us, the main benefits of the draft are the definition of the 3 types of cooperative audits, the elaboration on confidentiality issues in section 2.3, and the Standard Cooperation Agreement in Annex 4.</p> <p>We recommend to include in ISSAI 5800 for parallel audits the possibility of preparing a joint summary on the audit results of the participating SAI. This would not be a report but a 'communiqué' or 'common position', addressing areas where the audit objectives of the participating SAIs are identical. (NB. In Section 3.3, in the middle of page 19 the text reads that „...several independent national reports are issued in the</p>	The idea of a joint communique or press release is inserted at the end of the paragraph below the table on page 21.

		<p>case of parallel audits. These reports should have similar structures but need always take regard to national peculiarities.” We agree with these statements, but in a given case there can be a need to prepare a joint summary on the implemented parallel audits.)</p> <p>The draft has the shortcoming of not dealing with the methodological issues of cooperative audits. That is, to what extent it is necessary or reasonable to harmonise the applied audit methods included in the respective audit designs (audit plans) of the participating SAIs, for example through the use of identical questionnaires, criteria, assessment methods.</p>	
SAI OF KAZAKHSTAN	<i>General</i>	Does not have any comments on the Drafts	None
	<i>Questionnaire</i>	1. Does the guide provide enough information in order to perform a cooperative audit? Yes, this guide provides enough information to perform cooperative audit.	None
		2. Is the checklist provided clear enough to be applied in a cooperative audit? Yes, provided checklist is clear enough to be applied in a cooperative audit	None
		3. Are there any other matters that you wish to raise? No	None
SAI of LAO	<i>Questions</i>	<p>1. Does the guide provide enough information in order to perform cooperative audit? The Guide does not yet provide adequate information in some key areas as followed:</p> <ul style="list-style-type: none"> - Budget resources for cooperative audit team are not clear determined. - Process of auditor selection is in a shed of gray - Audit Report disclose to public should be determined - In case some SAIs are unable to joint audit team, it should be some appropriate policy in place to assist them. - Audit report should be based on ISSAI 400 of INTOSAI. 	<ul style="list-style-type: none"> - See Standard agreement - Please review 2.1.2 and 3.1. - Review standard agreement: article 9 - Some aspects are under 3.3. - Cooperative audits are voluntary-based - The guide intends to be flexible on this. Therefore, structure should be agreed by SAIs, as it is usually .
		2. Is the checklist provided clear enough to be applied in a cooperative audit? The Checklist is provided quite clear enough	None
		3. Are any other matters that you wish to raise? The draft of ISSAI 5800 is not determined about the confidentiality of professional between the audit teams in relation of secrecy of information	Please, see article 15 of the standard agreement
SAI OF LATVIA	<i>Questionnaire</i>	1. Does the guide provide enough information in order to perform a cooperative audit? Yes, the guide provides enough information to perform a cooperative audit, although we would suggest considering additional improvements on the use of the “names of classification” throughout the guide’s text since they are not always used	The use of the various expressions does not affect the understanding of the ISSAI. The meaning of these expressions is

		<p>homogeneously - in the text there exist such terms as "forms of cooperation", "types of audit", "mode of audit cooperation", "kind of audit cooperation" – we would suggest decreasing the variety of these different terms used within the guide where possible;</p>	determined by the given context. It does not seem appropriate to revise the text.
		<p>2. Is the checklist provided clear enough to be applied in a cooperative audit? Yes, the checklist is clear enough to be applied in a cooperative audit</p>	None
		<p>3. Are there any other matters that you wish to raise? Other comments (technical):</p> <ul style="list-style-type: none"> ○ Within section 2.1.3. there is a wrong spelling of the word “Harmonization” ○ Within <i>Figure 1</i> in our opinion in the line 8 “Report” the cells of the column 3 and 4 should be placed vice versa so that under <i>National audit teams</i> should be <i>National audit reports</i> and under <i>Joint audit team - Joint audit report</i>; ○ Paragraph number 4 of the section 2.2 shall start with capital letter; ○ Within the first paragraph of the section 2.3 there seems to be no reason to write “supreme audit institutions” in capital letters. 	Figure 1 is correct. Other comments will be implemented.
SAI OF LITHUANIA	<i>General</i>	<p>1. Based on our experience of being SAI which coordinates the audit with SAIs from 7 European countries (Cooperative audit on national parks, started in 2012), we can conclude that the Guide provides an accurate and concise set of generic recommendations. It is useful to find some risks of not taking recommended steps highlighted in the Guide.</p> <p>2. In our opinion it is good that the tone of the Guide is not too prescriptive leaving some space for adjusting the organisation and coordination of each individual coordinated audit to the needs and vision of the international audit team.</p> <p>3. In general it is a useful Guide as a check list for the SAIs that are contemplating participation in the cooperative audits.</p>	none
SAI OF MALASIA	<i>Questionnaire</i>	<p>1. Does the guide provide enough information in order to perform cooperative audit? Yes, basically it covers matters relates to the cooperative audit collectively.</p>	None
		<p>2. Is the checklist provided clear enough to be applied in a cooperative audit? Yes, but still it depends on the situation experienced by the auditors.</p>	None
		<p>3. Are any other matters that you wish to raise? I would suggest this standard to be read together with the Cooperation Between Supreme Audit Institutions- Tips and Examples for Cooperative Audit as well as other standards that relates to the topics.</p>	None
SAI OF MALTA	<i>General</i>	<p>Various comments requiring the revision of the ISSAI in terms of clarity (MA1 to MA3, MA5, MA6, MA8 to MA15)</p>	It does not seem appropriate to revise the passages in question. Firstly, other SAIs did not comment on these; and secondly, the comments do not

			specify how to revise such passages. Therefore, it cannot be ensured that a revision will meet the expectations of the Maltese SAI. Moreover, any changes would require fresh agreement.
		Comment MA4 “Can an audit be conducted primarily for training purposes?”	Yes, a cooperative audit can primarily aim at training another SAI and supporting it in implementing own audit techniques and audit procedures.
		Comment MA6 “Why are these cells left blank?”	The cells are left empty because a cooperative audit team will only carry out one audit at a time, whereas national audit teams may carry out various audits (more or less simultaneously).
		Numerous linguistic changes	To be implemented
<i>Questionnaire</i>	1. Does the guide provide enough information in order to perform a cooperative audit? Agreed. However, more guidance could be provided on whether the audit methodology to be used for collecting evidence would be similar among the various SAIs in cooperative audits. More explanation could also be given regarding the methodology to be used in analysing the results, conclusions and recommendations of all SAIs in arriving at the overall result of the audit exercise in a joint audit report. More guidance is to be provided regarding conducts of joint follow up audits.		Comments provided do not specify how to implement or revised those passages.
	2. Is the checklist provided clear enough to be applied in a cooperative audit? Agreed. However, a clear reference is to be made in the checklist to: a. the method of collecting and analysing audit evidence; b. the method of analysing findings, conclusions and recommendations in a joint audit report; and c. The conduct of joint follow up audits.		Changes proposed for annex 3 “Checklist” and annex 4 “Standard Audit Agreement” will be implemented.

		3. Are there any other matters that you wish to raise? No	none
SAI OF MOROCCO	<i>General</i>	There are no more comments regarding the current draft, considering that the current version encompasses the comments previously made	none
PASAI	<i>General</i>	PASAI has conducted cooperative performance audits since 2010 and is pleased to share knowledge and experiences. An appendix of the audits performed was attached to the comments.	List will be updated.
	<i>Questions</i>	1. Does the guide provide enough information in order to perform a cooperative audit? Overall, the Guide is very descriptive and it provides adequate information on the different stages of the audit – from initiating, planning, implementing, reporting and ex-post evaluation of audit cooperation.	none
		2. Is the checklist provided clear enough to be applied in a cooperative audit? The checklist is clear and links to the different areas of the audit explained in the Guide.	none
SAI OF POLAND	<i>Questionnaire</i>	1. Does the guide provide enough information in order to perform a cooperative audit? The guide contains a lot of information that can be useful in the process of conducting international audits. The guide, at some points, elaborates on other INTOSAI guides developed so far on the issue. However, the guide lacks some information that is important from the perspective of international audit practice. While some information may seem incomprehensible to the guide reader. For example:	
	<i>Item 1.3</i>	The definitions of individual types of international audits provided in the introduction (item 1.3) contain references to two other INTOSAI papers on these issues. Still, at some points the definitions given in the guide differ significantly from those provided in the quoted materials, which may raise doubts. When defining a parallel audit, the authors of the guide assume that it is characterized by “sharing methodology and audit approach”. A question arises whether the authors of the guide assume that in parallel audits audit methodology and audit approach of the SAIs that participate in such audits are unified. If so, it is worth observing that this largely differs from the definition of a coordinated audit provided in another INTOSAI guide (<i>Cooperation between SAIs: tips and examples</i>) that reads: “The participating SAIs may each adopt a different audit approach (scope, questions, methods) suited to national needs and preferences”. The guide does not state (unlike the other INTOSAI guide it quotes) that the basic characteristic of a coordinated audit is coordination or harmonisation, to some extent, of the audit approach of all involved SAIs. The definition of the Coordination Committee provided in the introduction (“a body for coordinating cooperative work under	“Sharing methodology and audit approach” does not imply a unified approach. Thus, the definition given in the draft ISSAI 5800 does not contradict the definitions in the other guides.

		a parallel or coordinated audit”) shows directly that, according to the authors of the guide, coordination is an immanent characteristic of a coordinated audit, because it also characterises a parallel audit. A question arises whether the authors of the guide make such an assumption purposefully, and blur the differences between parallel and coordinated audits in draft ISSAI 5800	
	items 3.1 and 3.2	The guide, in the paragraphs on audit preparation and implementation (items 3.1 and 3.2), the information refers only to parallel and joint audits. If this should be understood as a consequence of the lack, according to the authors, of significant differences between a coordinated and parallel audit, and a possibility to use these two terms interchangeably sometimes, a doubt arises why then the authors distinguish, in the introduction, three different types of international audits. One may also wonder why the authors refer at this point to previous INTOSAI guides if they reject the basic assumptions on characteristic features of these types of audits those guides contain.	None The two types „parallel audit“ and „joint audit“ have been chosen as examples. A “coordinated audit” ranges between parallel and joint audit and can therefore comprise features of those two other types. Thus, it seems to make sense to elaborate only on the two “corners” of cooperation; all possible “mixed forms” in-between should be left out.
	<i>Item 1.3</i>	The introduction to the guide (item 1.3) comprises, among others, the definitions of individual management levels at SAIs involved in international audit implementation. Still, later on the guide does not refer to these levels, only sometimes, when some activities or decisions are described, the guide refers to the competent management level listed in item 1.3 that should be involved in the given activity or decision. The guide lacks information on the role of top management whatsoever. Whereas “getting and keeping commitment at the highest level is crucial for a successful cooperative audit”.	A short paragraph was implemented as introduction.
	<i>Item 1.3</i>	Item 1.3 of the guide reads, among others, "Two types of committees can have been set up for the cooperation of SAIs: Coordination Committee and Steering Committee". The definitions provided lack information on the mode of appointing these committees, their mutual relations and their composition (only in subsequent parts of the guide information is provided that the two committees are composed of representatives of all SAIs participating in the audit). At this point a question arises why the authors of the guide do not present other potential organizational solutions in the area. They do not say anything about the practice of appointing an audit coordinator (it can be one of several SAIs) from among the participants in an international audit that is assigned with concrete tasks. The Coordination Committee listed in the guide in practices refers to a meeting of the representatives of the SAIs that participate in the given audit. A novelty in the guide is an idea of appointing a Steering Committee whose ways of operating has not been defined clearly enough in the guide. It would be useful, for the reader of the guide, to be provided	In this section the guide aims at showing different forms of managing audit cooperation. This seems to be sufficient at this point since the specific arrangements on audit cooperation depend considerably on the SAIs involved and the constitutional framework they operate in. A short paragraph was implemented as introduction for

		with examples of decisions taken at the level of the Steering Committee. It should be also explained why the Steering Committee should be appointed at the stage of preparation in the case of a joint audit, while preparing a parallel audit only the Coordination Committee is appointed (see the table in item 3.1 – <i>Audit team(s)</i>). Generally, in our opinion, an idea of appointing a Steering Committee in addition to a Coordination Committee seems to be disputable and impractical.	clarification.
	1.3 – <i>Type of reports</i>	<p>We would like to comment on the following:</p> <ul style="list-style-type: none"> • The requirement that national audit reports “include the findings, conclusions and recommendations developed by the national audit, supplemented by the results of the audits of the other participating supreme audit institutions”. In our opinion, it is not true. National audit reports of the SAIs that participate in an international audit are developed and formally approved more or less at the same time. Only because of that it is impossible to include there the results of other Sais, unless these are the results of previous audits conducted in the given area. In practice, a compilation of the results of audits performed by all the participating SAIs is possible only at the stage of preparing a joint report; • The list of addressees of joint reports that in the case of joint audits is limited to <i>respective governing bodies and national institutions</i>, while in the case of a coordinated/parallel audit – to <i>parliamentary or governing bodies</i>. The addressees of joint reports can be, and in practice frequently are, <i>international players that might be interested and/or able to take action on the audit conclusions</i>. 	<ul style="list-style-type: none"> • According to experiences this could be possible. • A wording related to this was added.
	item 2.3 - <i>confidentiality</i>	We suggest adding that since “many SAIs, by law or regulations, have the right to access documents and information but not to share the information with others, including other SAIs” the issue of sharing information among audit partners must be agreed on in detail at the beginning of the audit. It would be also useful to add, under this item too, information that at the time when a joint report is agreed on, the data, audit results and other information should be treated as confidential until the report is approved by all participants in the audit.	<ul style="list-style-type: none"> • These thoughts are sufficiently reflected in the draft guideline in a general way under 2.3 confidentiality
	Item 3.1 – <i>Audit team</i>	Item 3.1 – <i>Audit team(s)</i> reads that “Relying on external experts may also be of merit”. It seems that for the reader it would be useful to have additional information on the role experts can have at the stage of preparing an international audit, what tasks they can have at this stage, who and on whose behalf should invite experts for cooperation, and who should pay for it.	<ul style="list-style-type: none"> • More extensive explanations do not seem to be needed especially considering that the use of external experts seems to be the exception rather than the rule. However, a few sentences were added providing more information. •

	<p>item 3.3 – Reporting on the audit</p>	<p>It would be also useful to add under item 3.3 – <i>Reporting on the audit</i> that a <i>joint report</i>, apart from the listed <i>findings, conclusions and recommendations</i> can also include <i>comparison/benchmarks, best practices and lesson learned</i>. In our opinion, this item should also contain information on the procedure for developing a joint final report (who develops the report, what is the role of the audit coordinator, who and when decides on the structure of the final report, with whom the report is agreed on, whether it can be agreed on with external bodies, what are the forms of approving the joint report).</p>	<ul style="list-style-type: none"> • A short paragraph was added at the end of 3.3 regarding the first part of the comment. • Under this item the common components of an audit report (i.e. findings, conclusions and recommendations) were mentioned. The content and design of these components depends on the specific audit. <p>It is the task of the SAIs involved to decide on the procedure to draw up the joint report. Since there are many possible ways of producing a report, a detailed elaboration on this issue might overload the guideline</p>
		<p>2. Is the checklist provided clear enough to be applied in a cooperative audit? The checklist attached to draft ISSAI 5800 is a set of questions that, in our opinion, can be hardly used by SAIs participating in an international audit. It is not due to the formulation of the questions, but rather to their loose connections with the requirements that have to be met in order for an international audit be compliant with ISSAI 5800. The majority of the questions listed are useless in assessing the compliance of an audit with ISSAI 5800, and they rather serve at collecting general information on a given audit. Maybe the authors could consider extending the title of the checklist so that to explain clearly what its purposes are.</p>	<p>A brief description on the purpose of the checklist was implemented.</p>
		<p>3. Are there any other matters that you wish to raise? No</p>	<p>None</p>
<p>SAI OF QATAR</p>	<p>Questions</p>	<p>1. Does the guide provide enough information in order to perform a cooperative audit? - Yes,</p> <p>2. Is the checklist provided clear enough to be applied in a cooperative audit?</p>	<p>None</p> <p>None</p>

		- Yes	
		3. Are there any other matters that you wish to raise? NIL	None
SAI OF SPAIN	Questionnaire: 3. Are there any other matter that you wish to raise?	<ul style="list-style-type: none"> Draft ISSAI 5800 builds up on a previous existing Guide for Cooperative Audit Programs between Supreme Audit Institutions, consisting on a main text and four annexes, which was already very complete. 	None
		<ul style="list-style-type: none"> The most significant change we have noticed is the relocation of previous par. 1.3 Objective of the Guide, that turns into par. 1.2 in the updated version. We agree that this new location is more accurate, but in order to maintain consistency, the reference made in par. 2.1.3 Selection of the suitable type of audit should be corrected: at present it says “(cf. item 1.2 above)” and must be “(cf. item 1.3 above)”. 	Change will be implemented
		<ul style="list-style-type: none"> We have also noticed that the abbreviations SAI and SAIs have been changed into the complete wording: “Supreme Audit Institutions”; we think the abbreviations make the reading more agile, and as “SAI” and “SAIs” are widely spread and used among the members of the INTOSAI community, we suggest to go back to it. 	The wording was changed by request of the CBC chair before exposure.
		<ul style="list-style-type: none"> Finally, we would like to point out that works on “Cooperative audits” have been performed in recent years by EUROSAI. In fact, two years ago Goal Team 3 conducted a survey which is available, as well as the responses’ evaluation, at the EUROSAI Webpage (http://www.eurosai.org/es/databases/surveys/), information that may be considered in the final writing of the ISSAI 5800, in particular when mentioning examples. 	Will be revised
SAI OF USA (GAO)	Questionnaire	<p>1. Does the guide provide enough information in order to perform cooperative audit?</p> <p>In our view, the guidance document includes useful information on many aspects of cooperative audits. The exposure draft sets out three types of cooperative audits and their related definitions. However, in comparing these types and definitions of cooperative audits to existing definitions of such audits already approved by INTOSAI in ISSAI 5140, we noted a number of inconsistencies. For example, the exposure draft provides definitions for parallel, coordinated and joint audits; whereas ISSAI 5140 defines cooperative audits as concurrent, coordinated, and joint audits. We believe that it is important for all new ISSAIs to be consistent with already approved and existing ISSAIs to eliminate confusion and enhance the quality of the international standards.</p> <p>The exposure draft also lays out many of the key concepts that SAIs should consider in the conduct of a cooperative audit and states that it provides a model for a formal audit agreement as well as a checklist for SAIs engaging in a cooperative audit. However, as currently developed, it is unclear from the exposure draft which items should be included in a formal audit agreement and which items should be</p>	

		<p>considered for a checklist. In this context, we would recommend that the Subcommittee follow a format similar to that used in ISSAI 5140 in which the document clearly lays out which types of issues SAIs should consider as part of the formal audit agreement. Additional thoughts on areas that should be covered for a checklist are provided below under our observation two</p>	
		<p>2. Is the checklist provided clear enough to be applied in a cooperative audit?</p> <p>In our view, the exposure draft may be helpful for SAIs in identifying the key aspects of a cooperative audit, such as objectives, decision points, involvement of senior managers, the role of participants, and stages of implementation. However, it currently does not include a consolidated checklist. We believe that adding a consolidated checklist of one or two pages that summarizes this information would be beneficial. For example, WGEA included in their guidance on cooperative audits an executive summary with two pages of tips for conducting these audits. Such a checklist would make the guide easier to use and enable SAIs to easily access the key items summarized in one place.</p> <p>Based on our experience with cooperative audits, the most critical items to include on such a checklist are:</p> <ul style="list-style-type: none"> • Reaching agreement among top-level management about the form of cooperation and a shared vision of the final product, including its purpose and audience. This is particularly important when final reports require the signature of the auditor general of each participating SAI. At the outset of the audit, it is particularly useful to provide the head of each SAI with a strategic plan or summary document outlining the scope of the proposed audit. This facilitates decisions about whether the SAI wishes to participate and whether the head of the SAI will sign a final joint report. This approach has worked well in a Page 3 WGEA collaborative audit of climate change programs in 14 nations, and an ongoing collaborative audit involving 8 Arctic nations. • Working together to establish a common design matrix or paper that clearly identifies audit questions, criteria, information sources, and methodologies. This helps audit participants buy into a shared vision and provides focus for the work. This is particularly helpful when a large number of SAIs work together. • Communicating frequently regarding progress, preliminary findings, timeframes, and responsibilities. We have found that face-to-face communication is very effective, especially when complemented by e-mail correspondence, videoconferences, and online project management software. 	

		<ul style="list-style-type: none"> • Recognizing that each SAI operates under its own circumstances and legal framework, and that flexibility in the form of cooperation can facilitate the participation of more SAIs; it is helpful to consider the fact that representatives of participating SAIs speak many different languages and audit participants can benefit from early decisions about the language(s) that will be used during meetings and in reporting. In some cases, we have used translators to facilitate meetings and writing of documents. • Sharing the workload among participating SAIs. When conducting coordinated or joint audits, it is useful to establish subcommittees with responsibility for the various aspects of the work. This removes some of the burden from the project leader and provides authority to more audit participants, encouraging them to stay committed to the audit. • Ensuring that audit participants have adequate time to write joint reports. We have found that using subcommittees to manage the workload and assigning writing responsibilities to these subcommittees can help accelerate the writing process. We have also found it useful to ask each participating SAI to provide subcommittees with their most important messages or findings and then have the subcommittees draft sections of the report based on that input from audit participants. If multiple audit participants are providing summaries of their findings, it is useful to employ a common reporting template with key findings from each SAI. 	
		<p>3. Are any other matters that you wish to raise?</p> <p>We would like to make the following additional suggestions regarding the exposure draft:</p> <ul style="list-style-type: none"> • It might be useful to include examples of past cooperative audits that illustrate and emphasize the importance of adhering to the guidance in the body of the text or as an appendix. This approach worked well in ISSAI 5140, and we believe would make section 2.1.2 of the exposure draft more helpful. • ISSAI 5140 also included good information on the advantages and disadvantages of different forms of cooperation that might be useful in this document. • It might also be useful to move the material in section 2.2 (objective of audit cooperation) to appear before section 2.1 so that the reader understands the objective before reading Page 4 information about decisions on audit cooperation. 	

		<p>This could help the reader through the decision-making process if they first understand the objective.</p> <ul style="list-style-type: none"> • The exposure draft appropriately recognizes that SAIs may be limited in their participation in some aspects of a cooperative audit because of their legal mandates. However, at times throughout the document the language shifts from suggestions such as “may wish to consider” or “it is advisable” to language that is more requirements based and uses words such as “should” or “needs to”. We believe that given the inherent complexities associated with conducting cooperative audits, the language in the exposure draft may need to provide the greatest flexibility possible and therefore should be drafted in terms of good practices and principles rather than requirements. • Finally, we would suggest that the exposure draft be streamlined to prevent redundancies and other unnecessary information. For example, the Introduction, Format of Guide, and Objective of the Guide could be streamlined by combining the information into two paragraphs. Also, the readability of the exposure draft could be improved by conducting a comprehensive quality review of the document to address a variety of editorial issues, such as by eliminating incomplete sentences and correcting inconsistent capitalization. 	
SAI OF URUGUAY	<i>General</i>	<ul style="list-style-type: none"> • Have no comments on the Draft 	none
SAI OF VIETNAM	<i>Questions</i>	<p>1. Does the guide provide enough information in order to perform a cooperative audit?</p> <ul style="list-style-type: none"> - Guide for Cooperative Audit Programs between Supreme Audit Institutions (ISSAI 5800) has a good structure and provides full information, including definitions of type of cooperative audits, formation of Steering Committee, Coordination Committee and type of reports. In addition, the guide also provides information and basic instructions for auditing process from decision on audit cooperation to selection of the suitable type and objectives of audit; guiding steps from preparation of audit to issuance of audit report; guiding the ex-post evaluation of audit cooperation. 	none
		<p>2. Are there any other matters that you wish to raise?</p> <ul style="list-style-type: none"> - Firstly, the draft should add “Methodology of selecting audit topic or audit field”. An Annex should be added the list of favorite audit topics or audit fields such as environment, customs, import-export, etc. to be easier for SAIs to choose their cooperative audits 	Information on potential audit fields and examples of audits that have already been carried out are shown in annex 1 and annex 2 (particularly in annex 1.2).

		<ul style="list-style-type: none"> - Secondly, it is necessary to add an Annex of examples of cooperative audits conducted among SAIs to illustrate the necessity of this cooperative audit area. - Finally, it is necessary to point out important issues (factors), which impact on the success of cooperative audits, in each step of the audit, e.g. selection of implementation of audit, reporting on the audit, etc. 	<p>The List of examples will be updated</p> <p>The questionnaire did not contain any information on the key success factors of cooperative audits. And, according to available information, evaluations of cooperative audits to identify such factors have not been carried out. So, due to the limitation of existing data, it is not possible to add information on this to the ISSAI.</p>
SAI OF ZAMBIA	1.0 Introduction 16	<p>The word Guide should have a capital G throughout the document whenever it is used to refer to the name of this document.</p> <p>To insert resource in the sentence so that it reads: “The present Guide... international community of supreme audit institutions can play an ever more essential role in improving public <i>resource</i> management.”</p>	Will be modified
	1.2 Objective of the Guide <i>First sentence</i>	<i>Supreme Audit Institutions</i> should be in title case throughout the Guide.	Will be modified
	1.3 Definitions <i>First sentence under Committees</i>	The opening sentence should read: “Two types of committees can <i>be</i> set up for the cooperation of supreme audit institutions.”	Will be modified
	1.3 Definitions <i>Coordination committee – Second sentence</i>	Delete the word further so that the sentence reads: “ The committee members share views on the audits and agree on the approach to be adopted.”	Will be modified
	2.1 Decision on audit cooperation <i>Third paragraph – Second sentence</i>	Should read, “For many Supreme Audit Institutions, the <i>motivation to find</i> common solutions for problems of an international scale is the decisive factor for the desire to cooperate.”	Will be modified
	2.1.3 Selection of suitable type of audit <i>Bullet point number 3</i>	Word rmonization should be <i>harmonisation</i>	Will be modified

2.1.3 Selection of suitable type of audit <i>Bullet point number 4- first line</i>	Replace several by a <i>number of</i> so that the sentence to reads, “Joint audit: the audit team is made up of individual auditors from a number of supreme audit institutions.”	Will be modified
2.1.3 Selection of suitable type of audit <i>Paragraph 3 –line 2</i>	Replace coordinate with <i>coordinated</i> for the sentence to read “While consultancy and mutual support can largely be practiced informally, coordinated and parallel audits...”	Will be modified
2.1.3 Selection of suitable type of audit <i>Paragraph 4 line 3</i>	Insert <i>as to</i> so that the sentence reads, “A decision as to which type...”	Will be modified
2.1.3 Selection of suitable type of audit <i>Table</i>	Title of table to read “Characteristics of Cooperative Audits”	Will be modified
2.1.3 Selection of suitable type of audit <i>First sentence below the table</i>	Delete of in the sentence so that it reads, “In many cases, several Supreme Audit Institutions carry out audits that are of...”	Will be modified
2.1.3 Selection of suitable type of audit <i>Second sentence below the table</i>	Delete audits in the sentence so that it reads, “In most cases, such audits are coordinated involving...”	Should not be implemented since “ <i>coordinated audits</i> ” designates the audit type.
2.2 Objective of audit cooperation <i>First paragraph-first sentence</i>	Replace Declaration of Lima (Art. 15) with <i>the Lima Declaration (Article 15)</i>	Will be modified
2.2 Objective of audit cooperation Second paragraph, second sentence	Amend needs to read <i>need</i> , replace taken with <i>made</i> and insert make between and and better so that the sentence reads, “While regards need to be made to the different legal and economic framework of each nation, it is possible to use the experience gained by others as a basis for drawing conclusions about potential improvements in one’s own country and make better arrangements for the...”	Will be modified
2.3Confidentiality <i>Second paragraph line 5</i>	SAI to be abbreviated throughout the Guide or to be written in full	Will be modified
2.3Confidentiality <i>Fifth bullet point</i>	Insert <i>s</i> at the end of <i>originates</i> instead of originate	Will be modified
2.3 Confidentiality <i>First paragraph after the last bullet</i>	Remove s from the word governs to read govern in the sentence to read, “Generally, standing orders are in place that govern how ... ”	Will be modified
2.3 Confidentiality <i>First paragraph line number 1</i>	The sentence should read, Depending on the mode of audit cooperation or the kind of audit cooperation chosen,...	Will be modified
3.1 Preparation of audit <i>Third sentence under the first table</i>	Should read, “The requirements to be met by the participating auditors, especially with respect...”	Will be modified

	4.1 Review of audit performed <i>First paragraph, first sentence</i>	Should read, "In any evaluation first check the implementation of the successive steps..."	Will be modified
	4.3 Continuation of audit cooperation <i>Second paragraph, first sentence</i>	Should read, "The audit results could also prompt Supreme..."	Will be modified