

INTOSAI



Foreword to ISSAI 3000

Preamble

At the International Congress of Supreme Audit Institutions (INCOSAI) conference in Montevideo (1998) it was agreed to endorse the development of guidelines for the implementation of the International Organization of Supreme Audit Institutions (INTOSAI) Auditing Standards. The INTOSAI Auditing Standards Committee (ASC) would carry out the development work in consultation with other standing committees and working groups.

The Auditing Standards focus mainly on financial auditing, but they cover performance auditing as well. As many Supreme Audit Institutions have pointed out, there is a need for special guidelines in performance auditing, since it differs in character from financial auditing. It has therefore been thought wise to develop separate guidelines for performance auditing.

A first discussion was held at the Committee meeting in London (2000), and after the meeting in Lisbon (2002) working-material was sent to the Committee members for comments. The ongoing work was supported by the Governing Board and the INCOSAI congress in Seoul (2001).

At the Committee meeting in Stockholm (2002), it was decided to send an exposure draft to all INTOSAI members for comments. A final draft was produced and thereafter approved by the Committee at its meeting in Bratislava (2003). Throughout the process the Governing Board has been informed of the progress of the work and approved the presented working plans.

These Implementation Guidelines for Performance Auditing are the result of the joint efforts of the members of the INTOSAI Auditing Standards Committee, which has included the Supreme Audit Institutions of:

Antigua and Barbuda
Argentina
Austria
Australia
Azerbaijan
Brazil
Cameroon
Costa Rica
Denmark
Canada
Egypt
India
Lithuania
Japan
Namibia
Norway
Philippines
Portugal
Samoa
Saudi Arabia
Slovakia
Sweden;

Chairman
Tonga
Tunisia
Ukraine
United Kingdom
United States
Uruguay

I would especially like to recognize the SAIs of the United Kingdom (English), Canada (French), Austria (German), Saudi-Arabia (Arabic) and the United States (Spanish) for their support in proof-reading the different language versions.

I am pleased to submit this document. It constitutes an important step forward in the process of enhancing performance auditing among government auditors. It should be considered a living document, which has to be updated as practices progress. It is not a normative or a technical document, or a handbook, but it contains a number of guidelines and other information with practical implications that take into consideration the special premises and features of performance auditing. Even though these guidelines reflect current best practices, they will not fully be applicable to all INTOSAI members, due to different traditions and mandates. It is up to each member to determine how to best apply and utilize these guidelines.

The purpose of this document is to:

- Describe the features and principles of performance auditing.
- Assist SAI performance auditors in managing and conducting performance audits efficiently and effectively.
- Provide a basis for good performance audit practices.
- Establish a framework for the further development of performance audit methodology and professional development.

On behalf of the Auditing Standards Committee, I would like to thank all INTOSAI Committees and members for their dedication and cooperation in completing this project. I also thank my Committee colleagues for their timely support and positive contributions to this activity.

Stockholm, July 2004

Kjell Larsson
Auditor General, Swedish National Audit Office
Chair of the INTOSAI Auditing Standard Committee