

**Commentary summary document**  
(should be read together with detailed commentary)

Questions	SAI Norway	SAI Canada	CAS Norway	CAS Azerbaijan	SAI Lithuania	SAI Hungary	SAI Sweden	SAI Brazil	SAI Romania	SA Slovenia	SAI UAE	GAO- USA	SAI Argentina	SAI NZ	NCA	AFROSAI E	ICGFM	SAI Philippines
Question 1: Does ISSAI 150 provide a complete, yet practical set of organizational requirements that SAIs need to consider in ensuring that their auditors have the necessary competencies to conduct audits in line with the ISSAIs and the enabling legislation of the SAI?	Yes (a)	Yes	(c)	(c)	(c)	(d)	N/a	(d)	Yes	Yes	Yes	Yes	(d)	Yes	(d)	Yes	(d)	Yes
Question 2: Does the four organizational requirements in ISSAI 150, supported by a number of considerations at the level of application material, adequately allow for the concept of «global profession, local solution» to play out? In other words, does this allow for appropriate flexibility for a SAI to apply the four organizational requirements in ISSAI 150 with due cognizance of its unique mandate, enabling legislation, SAIs size and capability etc?	Yes	Yes	(c)	(c)	(c)	(d)	N/a	(d)	Yes	Yes	Yes	Yes	(d)	Yes	(d)	Yes	(d)	Yes
Question 3: Do the two GUIDs adequately assist SAIs to deal with the concept of determining competencies and developing pathways for professional development, as required in ISSAI 150?	Yes	Yes	(c)	(c)	(c)	(d)	N/a	(d)	Yes	Yes	Yes	Yes	(d)	Yes	(d)	Yes	(d)	Yes
Question 4: With the introduction of a principle on auditor competency management in ISSAI 100, all SAIs must ensure that the new fundamental principle is reflected in their standards and practice. Do you agree that it is considered a fundamental principle of public-sector auditing that a SAI should establish procedures of competency management as proposed and thereby be included in ISSAI 100?	Yes	No (b)	(c)	(c)	(c)	N/a	N/a	N/a	Yes	Yes	Yes	Yes	N/a	Yes	N/a	Yes	N/a	Yes

<p>Question 5: When ISSAI 150 takes effect, SAIs that have adopted the ISSAIs as their authoritative standards should be required to implement and adopt ISSAI 150 in order to be compliant with the ISSAIs. Will it be possible for your SAI to achieve compliance with the proposed requirements by the proposed effective date?</p>	Yes	Yes	(c)	(c)	(c)	(d)	N/a	N/a	Yes	Yes	Yes	Yes	N/a	Yes	(e)	Yes (f)	N/a	Yes
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**Legend :**

- (a) – required further language changes, which was accommodated
- (b) – wants conforming changes to ISSAI 100 to be wider than Competence management
- (c) – No negative commentary
- (d) – Positive commentary by implication
- (e) – believe that effective date not relevant
- (f) – proposed a staggered approach