

Compliance Audit syllabus

Ref.	Competencies	Description	Syllabus Objective	Syllabus Detail
CAC 1	SAI audit professional adds value by conducting ISSAI-compliant compliance audits			
CAC 1.1	Demonstrates an understanding of how compliance audit practice adds value by promoting accountability and transparency in the use of public money	<p>Demonstrates an understanding of the nature, purpose and objectives of compliance audit, the unique way in which it adds value as part of the accountability chain, and how it is differentiated from and/or linked to financial or performance audit engagements.</p> <p>Displays an understanding of both compliance audit as an attestation engagement and as a direct reporting engagement.</p> <p>Demonstrates an understanding of both the regularity focus and propriety focus of compliance audits.</p>	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Explain the nature, purpose and objectives of compliance audit b. Describe how compliance audit is differentiated from and/or linked to financial and performance audit c. Explain the concepts of accountability and transparency in the use of public funds d. Describe how compliance audit adds value as part of the accountability chain context of good governance e. Explain attestation and direct reporting engagements f. Explain the regularity and propriety aspects of compliance audit <p>Skills:</p> <ul style="list-style-type: none"> a. Analyse how compliance audit adds value as part of the accountability chain context of good governance 	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Framework for compliance audit, definition, nature, purpose and objective of compliance audit (reference ISSAI 400, ISSAI 4000) b. Three types of audit according to ISSAI 100, how compliance audit is combined with other types of audits c. Good governance covering transparency and accountability (OECD model, Mervin King model), other governance frameworks, the Institute of Internal Auditors (IIA)'s three lines of defence d. Role of compliance audit in the accountability chain (what is accountability chain) and good governance, three party relationship e. Concepts of attestation and direct reporting engagements, when to conduct attestation engagement and direct reporting engagements, how the approaches are different (reference ISSAI 4000, previous IDI course material) f. Regularity compliance audit, propriety compliance audit. <p>Skills:</p> <ul style="list-style-type: none"> a. Case study on analysis of good governance and compliance audit adding value

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CAC 1.2	Demonstrates the ability to apply key concepts of compliance auditing appropriately and consistently in audit practice	<p>Demonstrates the ability to apply key concepts such as subject matter, subject matter information, and users in the context of both regularity and propriety compliance audits.</p> <p>Applies concepts of authorities, rules and criteria, risk, limited assurance and reasonable assurance engagements in both attestation and direct reporting engagements.</p>	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Explain in the context of compliance audit: <ul style="list-style-type: none"> i. Subject matter, and subject matter information ii. Authorities, rules and criteria iii. What is assurance engagement (covering definition of risk), definition of limited and reasonable assurance, when to provide limited or reasonable assurance iv. Compliance audit process <p>Skills:</p> <ul style="list-style-type: none"> a. Analyses to: <ul style="list-style-type: none"> i. identify a subject matter, ii. determine the appropriate authorities, rules or criteria including regularity or propriety aspects ii. propose appropriate type of engagement (attestation or direct reporting) and level of assurance 	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Compliance audit concepts: <ul style="list-style-type: none"> i. Subject matter, and subject matter information ii. Authorities, rules and criteria iii. Risk and assurance iv. Assurance engagement, attestation engagement, direct reporting engagement v. Limited and reasonable assurance vi. Compliance audit process (ISSAI 400, ISSAI 4000) <p>Skills:</p> <ul style="list-style-type: none"> a. Scenario or case study on applications of the skills. (can be based on previous IDI compliance audit course material, and compliance audit handbook)

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CAC 1.3	Ensures quality in conducting a compliance audit	<p>Applies compliance audit ISSAIs to ensure quality throughout the audit process, in both attestation and direct reporting engagements with regularity or propriety focus.</p> <p>Is able to review compliance audit work done by others for the purpose of quality assurance in line with relevant standards and SAI practices.</p>	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Explain the importance of quality review b. Explain the quality control process c. Explain quality assurance mechanisms d. Describe how to conduct review of work done by others <p>Skills:</p> <ul style="list-style-type: none"> a. Complete a quality review template in response to sample audit working papers 	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Quality review process b. Quality control and assurance c. ISSAI 40 <ul style="list-style-type: none"> i. review during the audit as a line function, ii. review by staff external to audit (hot review) and iii. cold review on completed audit d. How to review other's work <p>Skills:</p> <ul style="list-style-type: none"> a. Template as a form of quality checklist (IDI's compliance audit quality assurance tools and guidance)
CAC 1.4	Exercises professional judgment and scepticism throughout the compliance audit	<p>Exercises professional judgment and scepticism while applying compliance audit standards.</p> <p>Seeks advice if difficult or contentious issues are encountered when exercising professional judgment.</p>	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Define professional judgment b. Define professional scepticism c. Explain the critical thinking process d. Describe the application of professional judgment and scepticism in audit e. Determine when to seek advice on contentious issues <p>Skills:</p> <ul style="list-style-type: none"> a. To apply professional judgment and scepticism in audit 	<p>Knowledge:</p> <ul style="list-style-type: none"> a. What is professional judgment and how to use professional judgment b. Professional scepticism c. Similarities and differences between professional judgment and critical thinking skills d. developing/strengthening professional judgment, how critical thinking impacts professional judgment and professional scepticism e. Managing contentious issues in audit and when to take external advice <p>Skills:</p> <ul style="list-style-type: none"> a. Application of judgment and scepticism
CAC 2	SAI audit professional demonstrates an understanding of context,			

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	environment and entity/entities in compliance audits			
CAC 2.1	Demonstrates an understanding of the wider context of the public sector and compliance frameworks at institutional level	Demonstrates an understanding of the wider institutional framework of rules and regulations and the compliance culture within which an entity operates.	Knowledge: <ul style="list-style-type: none"> a. Describe the public sector governance structure b. Explain the need for the public sector compliance framework covering the rules and regulations c. Explain the institutional compliance culture d. Explain SAI's annual work plan covering compliance audit 	Knowledge: <ul style="list-style-type: none"> a. Compliance framework of public sector entity covering mandate, governing rules and regulations, and how the framework influences to determine the subject matter b. Public sector management <ul style="list-style-type: none"> i. Financial management ii. Responsibility for funds allocated and accountability c. Compliance culture of institutions d. SAI level planning (reference CA handbook)
CAC 2.2	Demonstrates an understanding of entity operations and associated compliance risks	Demonstrates the ability to evaluate an entity's organisational structure, culture, business processes, operations and systems, including the entity's system of internal control, internal control activities and controls existing at the entity.	Knowledge: <ul style="list-style-type: none"> a. Describe the operations and business processes of the organisation b. Explain internal control process within the organisation c. Explain compliance risks of the organisation d. Explain SAI level compliance audit planning Skills: <ul style="list-style-type: none"> a. Assess the relationship between organisational operation and compliance risk 	Knowledge: <ul style="list-style-type: none"> a. Organizational operation and processes (including the different task areas of the entity) b. Systems for carrying out the roles of the entity and internal controls c. Control environment of an entity and compliance risks, operations and associated risks for SAI Level planning and engagement level planning d. SAI Level compliance audit planning (risk based plan) process Skills: <ul style="list-style-type: none"> a. Scenario to assess the entity operations and identify compliance risk
CAC 3	SAI audit professional assesses and manages risk in a compliance audit			

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CAC 3.1	Assesses audit risk in a compliance audit	Demonstrates the ability to determine materiality and assess the audit risk of not reporting material non-compliance, including instances indicative of unlawful acts, fraud, abuse or wastage.	Knowledge: <ul style="list-style-type: none"> a. Explain audit risk b. Explain types and levels of risk c. Discuss the importance of managing risk d. Explain audit risk model application in attestation engagement or direct reporting engagement e. Explain fraud risk including unlawful act, abuse and wastage f. Explain the concepts of materiality g. Describe data analysis in assessing risk Skills: <ul style="list-style-type: none"> a. Assess level of risk b. Determine materiality c. Analyse data in assessing risks 	Knowledge: <ul style="list-style-type: none"> a. Concepts of risks, purpose: what to do with the risk assessment? Risks at different levels e.g. SAI level, engagement level, audit planning level b. Types: Inherent, control, detection, Levels: medium, high, low risks c. Risks relevant to type of engagements and level of assurance, how to determine inherent risks using different methods, determine control risks d. Application of risk model in attestation engagement or direct reporting engagement e. Fraud risk f. Qualitative and quantitative materiality, consideration of materiality in planning and conducting phase, and throughout the audit process, materiality in relation to audit risk g. Data analysis in assessing risk Skills: <ul style="list-style-type: none"> a. Created scenario to assess level of risk b. Determination of materiality from same scenario c. Analysis of given data to assess risks

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CAC 3.2	Manages risk throughout the compliance audit process	Develops and implements strategies to reduce audit risk to an acceptable level.	Knowledge: a. Explain why risk management is important b. Explain risk management strategy Skills: a. Apply risk management measures	Knowledge: a. Importance of risk management in audit b. Risk management strategy: measures used to mitigate and minimize risks to appropriate level, e.g. design appropriate audit procedures, staff risk (competencies of staff, conflict of interest), risk from data security and availability Skills: a. Scenario (from same scenario of 3.1) to apply appropriate risk management strategy to respond to the risks
CAC 4	SAI audit professional performs and documents compliance audit procedures as per ISSAIs			
CAC 4.1	Evaluates applicable authorities and criteria to plan the compliance audit	Evaluates relevant authorities and criteria applicable to the audit. Determines the scope of the audit in terms of both for entity based (e.g. a city council) and thematic (e.g. procurement) coverage.	Skills: a. Determine audit scope b. Evaluate relevant authorities and criteria to plan the audit c. Analyse applicable authorities with the entity or the theme under audit d. Evaluate criteria and scope	Skills: a. Audit scope and subject matter b. Determining audit scope (timeline, resources, entity, risks identified) c. Analyse the authorities with the actual condition at the entity or the theme d. Scenario to examine the most appropriate criteria for audit scope

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CAC 4.2	Conducts a preliminary assessment of an entity's internal control system	Evaluates the design of internal control systems and whether it is operational, and if so, tests the operating effectiveness of internal controls considering compliance requirements and concludes on the adequacy of the controls tested.	Knowledge: <ul style="list-style-type: none"> a. Explain the purpose of evaluating internal control b. Explain the various aspects of internal control c. Explain best practices of internal control frameworks d. Explain the mechanisms to assess internal control e. Explain how to design and perform tests of controls Skills: <ul style="list-style-type: none"> a. Assess the effectiveness of internal control 	Knowledge: <ul style="list-style-type: none"> a. Purpose of evaluating internal control (i.e. to determine how to conduct the audit, the type of audit procedures to be performed, e.g. based on test of control if analytical procedures or substantive procedures would be followed, assessing control risks) b. Design of internal control, i.e. rules and regulations, Standard Operating Procedures (SOPs), internal audit function, procedure guidelines, organisational structure and delegation of authorities etc. c. COBIT (Control Objectives for Information and Related Technologies), and COSO (The Committee of Sponsoring Organizations of the Treadway Commission) framework of internal control, SAI guidelines, INTOSAI GOV 9100 and 9110 etc. d. Preliminary assessment of internal control based on understanding gained at competency 2.2 e. Design and perform test of controls (when appropriate) e.g. testing application control, walk through, testing management and monitoring controls, reviewing evidence of controls. Skills: <ul style="list-style-type: none"> a. Scenario to measure effectiveness of internal control (if it exists, if it is adequate, it is functioning, and functioning effectively) using internal control questionnaire, other techniques.

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CAC 4.3	Develops and conducts procedures to manage audit risk	<p>Applies knowledge of relevant authorities in performing analytical procedures, control testing and substantive testing to develop audit procedures.</p> <p>Considers audit risks and determines types and extent of testing.</p>	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Explain types of audit procedures b. Explain how to design audit procedures to respond to risk c. Explain audit plan development process <p>Skills:</p> <ul style="list-style-type: none"> a. Determine types of testing in relation to risk b. Design audit procedures in relation to the audit risks 	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Types of audit procedures (analytical procedures, test of control and substantive testing) - relation between risk and audit procedure b. How to design audit procedures c. Develop audit plan (for relevant type of engagement and level of assurance, comparing criteria, information on the environment, entity, nature, extent and timing of procedures) <p>Skills:</p> <ul style="list-style-type: none"> a. Scenario to identify and design appropriate procedures in relation to a risk.

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CAC 4.4	Applies sampling techniques	<p>Uses a risk-based methodology to address significant risks of non-compliances in determining when and how to perform sampling, and documents the sampling strategy during the audit.</p> <p>Executes sampling procedures and evaluates results</p>	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Explain the significance of a risk-based approach to sampling to address significant risks of non-compliances b. Explain commonly used statistical and non-statistical sampling methods used in compliance audits c. Explain commonly used qualitative and quantitative sampling d. Explain the process of documenting sampling e. Describe the selection process of the appropriate sampling process in attestation and direct reporting engagements f. Explain the concept of sampling risk <p>Skills:</p> <ul style="list-style-type: none"> a. Apply appropriate sampling techniques to data for a range of circumstances b. Complete appropriate documentation c. Evaluate results 	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Risk-based methodology and audit risks b. <i>statistical methods:</i> <ul style="list-style-type: none"> i. random sampling ii. monetary unit sampling iii. quota sampling iv. stratified sampling c. <i>non-statistical methods:</i> <ul style="list-style-type: none"> i. professional judgement c. Concepts of qualitative methods and quantitative methods d. Documents needed following best practice for sampling documentation (clear, complete, support conclusion etc.) e. Selecting sampling process relevant to the scope, type of audit, assurance level sought, data available, etc. f. concept of sampling risk <p>Skills:</p> <ul style="list-style-type: none"> a. Data set(s); circumstances: attestation and direct reporting audits covering statistical and non-statistical, qualitative and quantitative sampling b. Templates for documentation c. Valid conclusions

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CAC 4.5	Gathers sufficient and appropriate audit evidence	<p>Corroborates multiple sources of evidence, identifies conflicts and determines evidence that is reliable, accurate, credible, usable and complete for the audit.</p> <p>Shows an understanding of data integrity and reliability concepts that maintain and assure the consistency of data over its life cycle and tests the validity of information.</p> <p>Explains the innovative methods used to obtain the required evidence to facilitate analysis and/or testing approaches.</p> <p>Shows an understanding the work of third parties or specialists, and performs procedures on the work of others to determine its adequacy for the audit.</p>	<p>Knowledge:</p> <p>a. Explain key concepts with respect to evidence</p> <p>b. Describe circumstances in which conflicts may occur between evidence from multiple sources</p> <p>c. Describe innovative methods of gathering audit evidence</p> <p>d. Describe the processes for corroborating evidence by selecting a combination of methods and audit techniques</p> <p>e. Describes procedures for determining the adequacy of the work of others</p> <p>Skills:</p> <p>a. Identify the sources of evidence</p> <p>b. Propose appropriate methods to obtain sufficient and appropriate evidence</p> <p>c. Identify the conflicts that may exist between evidence from multiple sources</p>	<p>Knowledge:</p> <p>Fundamentals of evidence (For relevant type of engagements and level of assurance)</p> <p>a. Key concepts: i. sufficiency, ii. appropriateness, iii. reliability, iv. accuracy, v. credibility, vi. usability, vii. completeness, viii. consistency, ix. validity, x. the life cycle of data</p> <p>b. Circumstances relevant to compliance audit</p> <p>c. Methods:</p> <p>i. Observation, ii. Inspection, iii. Inquiry, iv. External confirmation, v. Re-performance, vi. Recalculation</p> <p>d. Processes for corroboration of audit evidence</p> <p>e. Work of others:</p> <p>i. internal auditors</p> <p>ii. statisticians</p> <p>iii. other auditors</p> <p>iv. other experts</p> <p>Procedures for determining the adequacy of the work of others to include competence, processes followed</p> <p>Skills:</p> <p>a. Case study to identify sources, including third party evidence</p> <p>b. Case study to propose methods</p> <p>c. Conflicts based on accuracy, timelines, organization of data, different methods used in gathering data</p>

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CAC 4.6	Evaluates the results of all audit procedures and determines their potential effect on audit conclusions and recommendations	<p>Analyses evidence gathered through audit procedures to arrive at audit conclusions (or opinions).</p> <p>Identifies to whom and how the matters related to fraud, wastage and abuse should be communicated.</p>	<p>Knowledge:</p> <p>a. Describe the evaluation process</p> <p>b. Describe the range of conclusions and opinions that may be reached relevant to the type of engagement and level of assurance</p> <p>c. Explain how materiality must be considered in the evaluation process</p> <p>d. Explain how matters related to fraud, wastage and abuse should be expressed and to whom</p> <p>e. Explain documentation requirement for evaluating evidence</p> <p>Skills:</p> <p>a. analyse findings against criteria</p> <p>b. identify instances of noncompliance</p> <p>c. identify findings related to fraud, wastage and abuse</p> <p>d. communicate conclusions regarding fraud, wastage and abuse</p> <p>Judgment:</p> <p>a. evaluate instances of non-compliance based on materiality</p>	<p>Knowledge:</p> <p>a. Evaluation process for sufficiency and appropriateness of evidence:</p> <ul style="list-style-type: none"> - summarise evidence gathered - compare against criteria - consider materiality - consider need for additional procedures - formulate conclusions <p>b. Conclusion and opinions:</p> <ul style="list-style-type: none"> - compliance/non-compliance - limited assurance/reasonable assurance - attestation/direct reporting engagement <p>c. Materiality linked to criteria set in planning phase as well as deciding when a specific noncompliance is discovered</p> <p>d. Exercise due professional care, not to interfere with potential future investigations, communicate to the responsible body, observe internal procedures for escalation</p> <p>e. Documentation requirement for evaluating evidence</p> <p>Skills:</p> <p>a-d. Follow best practice, document</p> <p>Judgment:</p> <p>a. Case scenario of non-compliance and evaluating instances of non-compliance based on materiality</p>

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CAC 4.7	Documents the compliance audit	<p>Documents the audit in line with ISSAI requirements.</p> <p>Demonstrates an understanding of the subject matter and uses appropriate terminology in documentation and communication.</p>	<p>Knowledge:</p> <p>a. Explain the ISSAI requirements for documentation</p> <p>Skills:</p> <p>a. To document the work of the auditor</p>	<p>Knowledge:</p> <p>a. ISSAI 4000:</p> <p>i. Documentation sufficiently detailed</p> <p>ii. Has clear understanding of the work performed, evidence obtained, and conclusions reached</p> <p>iii. Completed in a timely fashion, up to date, completed before audit report is issued</p> <p>iv. Key aspects of documentation:</p> <ul style="list-style-type: none"> - Purpose of documentation and working papers - Elements of documentation - How to document: Components of working papers - Organization of working paper documentation - How to review the working papers - Document retention <p>Skills:</p> <p>a. Scenario or template on documentation on the work of the auditor</p>

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CAC 4.8	Communicates with stakeholders throughout the compliance audit	<p>Identifies key stakeholders in the compliance audit, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process</p> <p><i>(this competency needs to be compared with the relevant cross cutting competency, to avoid potential duplication)</i></p>	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Explain the stakeholders of compliance audits (may be covered in cross-cutting competencies but here focusing of compliance audit) b. Describe the key points at which auditor communicates with the key stakeholders during an engagement c. Describe key features and appropriate methods for communicating with stakeholders d. Describe what the auditor should communicate to the auditee <p>Skills:</p> <ul style="list-style-type: none"> a. Identify key stakeholders for specific scenarios b. Demonstrate writing skills, oral skills in simulations 	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Stakeholders: (Internal/external; primary/secondary) auditee, parliament, public, special interest groups, etc. b. Key points of communication during audit: planning, fieldwork (especially if significant findings are made), reporting, and follow up c. Methods: verbally, in writing; criteria for effective communication: clear, concise, timely, appropriate method, relevant, appropriate language for audience, consistent d. What to communicate: audit criteria, findings, issues arising during the audit engagement, conclusions, opinions <p>Skills:</p> <ul style="list-style-type: none"> a. Scenarios to be created b. Written work, presentations
CAC 5	SAI audit professional effectively communicates			

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	and follows up on compliance audit results			
CAC 5.1	Prepares audit reports using the prescribed formats	<p>Formulates audit results considering audit objectives, and in keeping with the prescribed formats, e.g. reports, opinions, forms, and communications.</p> <p>Reports findings of fraud in accordance with ISSAI requirements.</p>	<p>Knowledge:</p> <p>a. Explain requirements for audit reports</p> <p>Skills:</p> <p>a. Write audit report</p>	<p>Knowledge:</p> <p>a. Principles of reporting b. Transforming data to a key reporting message c. Requirements for reporting: follows principles of completeness, objectivity, timeliness, accuracy, and contradiction; expressing opinion, conclusion, answer to specific audit questions, or recommendations; d. Structure the report for appropriate type of engagement, e.g. attestation or direct reporting engagement in accordance with ISSAI 4000 requirements. (reference: European Court of Auditors Guidelines for writing a good report, ISSAI 4000, other guides)</p> <p>Skills:</p> <p>a. Write structure of the audit report, part of the report covering findings and conclusions based on information provided in a case study</p>

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CAC 5.2	Follows up on compliance audit results	<p>Develops and implements a plan for following up on audit results with responsible stakeholders.</p> <p>Monitors the implementation of compliance audit observations.</p>	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Explain the purpose of follow up b. Explain how to create a plan for follow up c. Explain how to monitor a plan for follow up on audit findings <p>Skills:</p> <ul style="list-style-type: none"> a. develop a plan for follow up based on compliance audit observations, opinions, conclusions, or recommendations 	<p>Knowledge:</p> <ul style="list-style-type: none"> a. Purpose: facilitates the effective implementation of corrective actions and provides useful feedback to the audited entity and other stakeholders; may include the need for a further audit report from SAI b. Write a follow up plan: after the audit report is published the SAI writes a follow up plan containing questions on whether the audited entity has adequately addressed the matters raised in the audit report c. How to monitor: agree on the objectives and dates with the audited entity, agree on how evidence will be collected, review progress against objectives; for regular audits follow up may form a basis for the following year's risk assessment to include in the audit plan. <p>Skills:</p> <ul style="list-style-type: none"> a. Provide sample compliance audit report as part of case study for participant to produce a plan for follow up showing who, what, and when.

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CAC 5.3	Exercises jurisdictional power to give judgments and sanctions in applicable jurisdictional functions ¹	<p>Complies with the basic principles of the rule of law of the country while enforcing judgment.</p> <p>Demonstrates an ability to assess whether the person responsible should be held liable for loss, misuse or waste, and should be subject to a penalty.</p>	<p>Knowledge:</p> <p>a. Explain jurisdictional power and its relevance to compliance auditing</p> <p>b. Explain why additional evidences, as it is required for non-jurisdictional SAIs, may be required for SAIs with jurisdictional powers conducting compliance audits</p> <p>c. Explain additional reporting requirements for compliance audits by SAIs with jurisdictional powers</p>	<p>Knowledge:</p> <p>a. Powers: authority to exercise judgment and make decisions concerning public officials responsible for noncompliant accounts. Authority to enforce sanctions. May include criminal prosecution.</p> <p>b. Standards of evidence: sufficient and appropriate audit evidence regarding the liability of the public official who might be held responsible for noncompliance/unlawful acts; may lead to prosecution, so the standards may require higher degree of accuracy, more extensive testing, lower tolerance of risk and bias etc.; may include identifying who is responsible for the non-compliance, time during which the non-compliance occurred, and whether this act has caused loss or waste of public funds.</p> <p>c. Reference to ISSAI 4000 paragraph 221 for additional elements; consider role of prosecutor or those responsible for dealing with judgement issues</p>

¹ This competency was retained despite the fact that this type of function at SAIs with a jurisdictional function will in all probability be exercised at a level more senior than that of an audit professional. The purpose in retaining this competency is to flag the development of the type of skill that will be required to exercise judgement at a more senior level later in the professional's career.