



## IDI's support for SAIs on Sustainable Financial Audit Practices

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I will speak  
about ....

The IDI Centre for SAI Audit  
Professionals

Sustainable Financial Audit Practices

The System of Audit Quality  
Management

Exploration of Role of SAIs in  
Sustainability Reporting

SAIs' representation in National  
Accounting Standards setting





**Professional Certification**



**Professional Learning  
and Growth**



**Professional Audit  
Practice Resources**



**Continuous Professional  
Development**



**THE CENTRE  
FOR SAI AUDIT  
PROFESSIONALS**  
Professional Auditor. Professional SAI.



**Future SAI Audit**



**Professional Education  
for SAI Auditors - PILOT**  
Professional Auditor. Professional SAI.



### Enrolled to PESA

**1309** SAI Auditors ( 46% Female)  
590 SAI Coaches ( 33% Female)

### PESA Education

**1153** SAI Auditors ( 47% Female)  
283 Compliance Audit  
471 Financial Audit  
422 Performance Audit

### Sat for at least one exam

**538** SAI Auditors ( 54% Female)  
142 Compliance Audit  
216 Financial Audit  
198 Performance Audit

### Eligible to take the exams

**757** SAI Auditors ( 49% Female)  
186 Compliance Audit  
297 Financial Audit  
292 Performance Audit

### Passed at least one exam

**401** SAI Auditors ( 56% Female)  
109 Compliance Audit  
160 Financial Audit  
150 Performance Audit

### Certificate of Competence

**288** SAI Auditors ( 57% Female)  
75 Compliance Audit  
102 Financial Audit  
111 Performance Audit



# Sustainable Financial Audit Practices

**STRATEGIC AND ANNUAL  
AUDIT PLANNING FOR IMPACT**

**PROFESSIONAL EDUCATION  
FOR FINANCIAL AUDITORS**

**SET UP SYSTEM OF AUDIT  
QUALITY MANAGEMENT**

**STRENGTHEN SYSTEM FOR  
DEVELOPMENT AND  
MAINTENANCE OF FINANCIAL  
AUDIT METHODOLOGY**

**PILOT FINANCIAL AUDITS**

**ENHANCE FOLLOW-UP  
SYSTEM FOR FINANCIAL  
AUDITS**



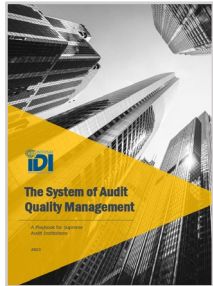


## Our Partnerships

- INTOSAI Standards Setters
- International Standards setters
- International and National Professional Accountancy Organisations

# Support in Implementation of the Revised ISSAI 140

- ✓ Based on IDI's learning methodologies
- ✓ Includes SAI-specific exercises and case studies
- ✓ Covers key quality management processes

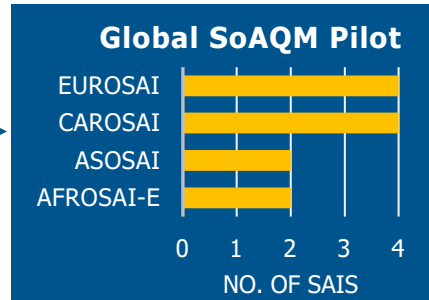


**SoQM Playbook**



**Blended IDI Support**

**Integrated Professional Education**



- GLOBAL PILOT OUTPUTS**
- Capacitated SAI teams
  - Needs Analysis Report
  - Action Plan
  - Approved SoAQM Policy
  - Initial quality risk management

**IDI-PASAI SoAQM Initiative**  
Specific support to the PASAI region

**Leadership Forum & Global Summit**  
Creating awareness amongst SAI leaderships and selected SAI staff

**IDI-ADB Sustainable Performance Audit Practices**  
One of the 6 components in the phase 2 of the IDI-ADB project involves needs analysis, policy development and initial set-up of the system of audit quality management.

**SoQM in Sustainable Audit Practices**

- Financial Audit
- Performance Audit
- Compliance Audit

**Professional Education for SAI Auditors**  
Professional Auditor. Professional SAI.  
Integration of quality management concepts to all the audit streams

**Plans for certification of Audit Quality Management Specialist**

Includes creation of pool that the SAI can tap in establishing their own systems.





# Preparing for Sustainability Reporting and Assurance

An introduction for the public sector globally



Think Ahead



© ACCA

Public



# The role of **supreme audit institutions**

- SAs provide those responsible for governance with independent, objective and reliable information, conclusions or opinions
- Uniquely well placed to undertake assurance work for sustainability reporting, given experience of financial, compliance and performance audits
- Auditing sustainability information would build on the experience many SAs have developed more broadly in auditing progress towards the UN Sustainable Development Goals.







## Principles for sustainability **assurance** in the public sector

- Identifying the right audit approach
- Providing the appropriate level of confidence or assurance
- Supporting the development of frameworks for the public sector





# SAIs' representation in National Accounting Standards setting

Some examples



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