

iCAT for Level 2 ISSAIs

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Independence & Legal Framework

Principle 1, ISSAI 10	The existence of an appropriate and effective constitutional/statutory/legal framework and of <i>de facto</i> application provisions of this framework that spells out, in detail, the extent of SAI independence.				
Principle 2, ISSAI 10	The applicable legislation should specify the conditions for appointments, re-appointments, employment, removal and retirement of the head of SAI and members of collegial institutions.				
Principle 2, ISSAI 10	Heads of SAIs should be appointed, re-appointed, or removed by a process that ensures their independence from the Executive.				
Principle 2, ISSAI 10	Heads of SAIs should be given appointments with sufficiently long and fixed terms, to allow them to carry out their mandates without fear of retaliation.				
Principle 2, ISSAI 10	Heads of SAIs should be immune to any prosecution for any act, past or present, that results from the normal discharge of their duties as the case may be.				
Principle 3, ISSAI 10	SAIs should be empowered to audit the <ul style="list-style-type: none"> • use of public monies, resources, or assets, by a recipient or beneficiary regardless of its legal nature; • collection of revenues owed to the government or public entities; • legality and regularity of government or public entities accounts; • quality of financial management and reporting; and • economy, efficiency, and effectiveness of government or public entities operations. 				
Principle 3, ISSAI 10	While respecting the laws enacted by the Legislature that apply to them, SAIs are free from direction or interference from the Legislature or the Executive in the <ul style="list-style-type: none"> • selection of audit issues; • planning, programming, conduct, reporting, and follow-up of their audits; • organization and management of their office; and 				

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	<ul style="list-style-type: none"> enforcement of their decisions where the application of sanctions is part of their mandate. 				
Principle 4 , ISSAI 10	SAIs should have adequate powers to obtain timely, unfettered, direct, and free access to all the necessary documents and information, for the proper discharge of their statutory responsibilities.				
Principle 5 , ISSAI 10	SAIs should not be restricted from reporting the results of their audit work.				
Principle 6, ISSAI 10	<p>SAIs are free to decide the content of their audit reports. SAIs are free to make observations and recommendations in their audit reports, taking into consideration, as appropriate, the views of the audited entity.</p> <p>SAIs are free to decide on the timing of their audit reports except where specific reporting requirements are prescribed by law.</p> <p>SAIs are free to publish and disseminate their reports, once they have been formally tabled or delivered to the appropriate authority—as required by law.</p>				
Principle 8, ISSAI 10	<p>The Executive should not control or direct the access to these resources.</p> <p>SAIs should manage their own budget and allocate it appropriately.</p> <p>The Legislature or one of its commissions is responsible for ensuring that SAIs have the proper resources to fulfill their mandate.</p> <p>SAIs have the right of direct appeal to the Legislature if the resources provided are insufficient to allow them to fulfill their mandate.</p>				
Principle 1, ISSAI 20	The SAI has guiding legislation and regulations which holds it responsible and accountable				
Principle 1, ISSAI 20	Such legislation and regulations cover:				

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	(1) the audit authority, jurisdiction and responsibilities (2) conditions surrounding appointment and dismissal of the head of SAI and members of collegial institutions (3) the SAI's operating and financial management requirements (4) timely publishing of audit reports (5) the oversight of the SAI's activities (6) the balance between public access to information and confidentiality of audit evidence and other SAI information				
Element 3, ISSAI 40	For acceptance and continuation of client relationships and specific engagements, the SAI assesses risk to their independence. Where such a risk is identified, the SAI determines and documents how it plans to address such risks and ensures that an approval process is in place and is documented.				

Leadership & Internal Governance

Code of Ethics

Principle 3, ISSAI 10	SAIs should not be involved or be seen to be involved, in any manner, whatsoever, in the management of the organizations that they audit. SAIs should ensure that their personnel do not develop too close a relationship with the entities they audit, so they remain objective and appear objective. SAI should use appropriate work and audit standards, and a code of ethics, based on official documents of INTOSAI, International Federation of Accountants, or other recognized standard- setting bodies.				
Principle 4, ISSAI 20	The SAI has ethical rules or codes, policies and practices that are aligned with ISSAI 30, Code of Ethics, elaborated under the International Standards of Supreme Audit Institutions				
Principle 4, ISSAI 20	The SAI prevents internal conflicts of interest and corruption and ensures transparency and legality of its own operations				
Principle 4, ISSAI 20	The SAI actively promotes ethical behaviour throughout the organisation				

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Principle 4, ISSAI 20	The ethical requirements and obligations of auditors, magistrates (in the Court model), civil servants or others are made public				
Principle 5, ISSAI 20 & Element 2, ISSAI 40	The SAI ensures that contracts for outsourced activities do not compromise its accountability and transparency principles and are subject to appropriate confidentiality agreements				
Principle 5, ISSAI 20	Outsourcing of expertise and audit activities to external entities, public or private, falls within the responsibility of the SAI and is subject to ethical policies (especially conflict of interest) and policies to ensure integrity and independence				
Paragraph 5, ISSAI 30 & Element 2, ISSAI 40	The conduct of SAI personnel should be beyond reproach at all times and in all circumstances.				
Paragraph 5,ISSAI 30	Any deficiency in the auditors' professional conduct or any improper conduct in their personal life places the integrity of auditors, the SAI that they represent, and the quality and validity of their audit work in an unfavourable light, and may raise doubts about the reliability and competence of the SAI itself. The adoption and application of a code of ethics for auditors in the public sector promotes trust and confidence in the auditors and their work.				
Paragraph 6,ISSAI 30	It is of fundamental importance that the SAI is looked upon with trust, confidence and credibility. The auditor promotes trust, confidence and credibility by adopting and applying the ethical requirements of the concepts embodied in the key words Integrity, Independence and Objectivity, Confidentiality and Competence.				
Paragraph 7,ISSAI 30	The legislative and/or executive authority, the general public and the audited entities are entitled to expect the SAI's conduct and approach to be above suspicion and reproach and worthy of respect and trust.				
Paragraph 8,ISSAI 30	Auditors should conduct themselves in a manner which promotes co-operation and good relations between auditors and within the profession. The support of the profession by its members and their co-operation with one another are essential elements of professional character.				

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	The public confidence and respect which an auditor enjoys is largely the result of the cumulative accomplishments of all auditors, past and present. It is therefore in the interest of auditors, as well as that of the general public, that the auditor deals with fellow auditors in a fair and balanced way.				
Paragraph 9,ISSAI 30	The legislative and/or executive authority, the general public and the audited entities should be fully assured of the fairness and impartiality of all the SAI's work. It is essential that there is a national Code of Ethics or similar document which governs the provision of the services.				
Paragraph 10,ISSAI 30	In all parts of society there is a need for credibility. It is therefore essential that the reports and opinions of the SAI are considered to be thoroughly accurate and reliable by knowledgeable third parties.				
Paragraph 11,ISSAI 30	All work performed by the SAI must stand the test of legislative and/or executive scrutiny, public judgements on propriety, and examination against a national Code of Ethics.				
Paragraph 12,ISSAI 30	Integrity is the core value of a Code of Ethics. Auditors have a duty to adhere to high standards of behaviour (e.g. honesty and candidness) in the course of their work and in their relationships with the staff of audited entities. In order to sustain public confidence, the conduct of auditors should be above suspicion and reproach.				
Paragraph 13,ISSAI 30	Integrity can be measured in terms of what is right and just. Integrity requires auditors to observe both the form and the spirit of auditing and ethical standards.				
	Integrity also requires auditors to observe the principles of independence and objectivity, maintain irreproachable standards of professional conduct, make decisions with the public interest in mind, and apply absolute honesty in carrying out their work and in handling the resources of the SAI.				
Paragraph 14,ISSAI 30	Independence from the audited entity and other outside interest groups is indispensable for auditors. This implies that auditors should behave in a way that increases, or in no way diminishes, their independence.				
Paragraph 15,ISSAI 30	Auditors should strive not only to be independent of audited entities and other interested groups, but also to be objective in dealing with the issues and topics under review.				

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Paragraph 16,ISSAI 30	It is essential that auditors are independent and impartial, not only in fact but also in appearance.				
Paragraph 17,ISSAI 30	In all matters relating to the audit work, the independence of auditors should not be impaired by personal or external interests. Independence may be impaired, for example, by external pressure or influence on auditors; prejudices held by auditors about individuals, audited entities, projects or programmes; recent previous employment with the audited entity; or personal or financial dealings which might cause conflicts of loyalties or of interests. Auditors have an obligation to refrain from becoming involved in all matters in which they have a vested interest.				
Paragraph 18,ISSAI 30	There is a need for objectivity and impartiality in all work conducted by auditors, particularly in their reports, which should be accurate and objective. Conclusions in opinions and reports should, therefore, be based exclusively on evidence obtained and assembled in accordance with the SAI's auditing standards.				
Paragraph 19	Auditors should make use of information brought forward by the audited entity and other parties. This information is to be taken into account in the opinions expressed by the auditors in an impartial way. The auditor should also gather information about the views of the audited entity and other parties. However, the auditors' own conclusions should not be affected by such views.				
Paragraph 20,ISSAI 30	It is important to maintain both the actual and perceived political neutrality of the SAI. Therefore, it is important that auditors maintain their independence from political influence in order to discharge their audit responsibilities in an impartial way. This is relevant for auditors since SAIs work closely with the legislative authorities, the executive or other government entity empowered by law to consider the SAI's reports.				

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Paragraph 21,ISSAI 30	It is important that where auditors undertake, or consider undertaking, political activities they bear in mind the impact which such involvement might have - or be seen to have - on their ability to discharge their professional duties impartially. If auditors are permitted to participate in political activities they have to be aware that these activities may lead to professional conflicts.				
Paragraph 22,ISSAI 30	When auditors are permitted to provide advice or services other than audit to an audited entity, care should be taken that these services do not lead to a conflict of interest. In particular, auditors should ensure that such advice or services do not include management responsibilities or powers, which must remain firmly with the management of the audited entity.				
Paragraph 23,ISSAI 30	Auditors should protect their independence and avoid any possible conflict of interest by refusing gifts or gratuities which could influence or be perceived as influencing their independence and integrity.				
Paragraph 24,ISSAI 30	Auditors should avoid all relationships with managers and staff in the audited entity and other parties which may influence, compromise or threaten the ability of auditors to act and be seen to be acting independently.				
Paragraph 25,ISSAI 30	Auditors should not use their official position for private purposes and should avoid relationships which involve the risk of corruption or which may raise doubts about their objectivity and independence.				
Paragraph 26,ISSAI 30	Auditors should not use information received in the performance of their duties as a means of securing personal benefit for themselves or for others.				

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ISSAI Reference	ISSAI Requirement	Mechanism/ Instrument of Compliance	SAI Status	Level 4 Examples	Comments
	Auditors should not divulge information which would provide unfair or unreasonable advantage to other individuals or organisations, nor should they use such information as a means for harming others.				
Paragraph 27,ISSAI 30	Auditors should not disclose information obtained in the auditing process to third parties, either orally or in writing, except for the purposes of meeting the SAI's statutory or other identified responsibilities as part of the SAI's normal procedures or in accordance with relevant laws.				
Paragraph 28,ISSAI 30	Auditors have a duty to conduct themselves in a professional manner at all times and to apply high professional standards in carrying out their work to enable them to perform their duties competently and with impartiality.				
Paragraph 29,ISSAI 30	Auditors must not undertake work they are not competent to perform.				
Paragraph 30,ISSAI 30	Auditors should know and follow applicable auditing, accounting, and financial management standards, policies, procedures and practices. Auditors must possess a good understanding of the constitutional, legal and institutional principles and standards governing the operations of the audited entity.				
Paragraph 31,ISSAI 30	Auditors should exercise due professional care in conducting and supervising the audit and in preparing related reports.				
Paragraph 32,ISSAI 30	Auditors should use methods and practices of the highest possible quality in their audits. In the conduct of the audit and the issue of reports, auditors have a duty to adhere to basic postulates and generally accepted auditing standards.				
Paragraph 33,ISSAI 30	Auditors have a continuous obligation to update and improve the skills required for the discharge of their professional responsibilities.				
Element 2, ISSAI 40	Policies and procedures are in place to notify the Head of the SAI in a timely manner of any breach of ethical requirements and enable the Head of the SAI to take appropriate measures to resolve such matters.				

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Element 2, ISSAI 40	Policies and procedures are in place to ensure that key audit personnel are rotated where relevant to reduce the risk of familiarity with the organisation being audited.				
Element 3, ISSAI 40	For acceptance and continuation of client relationships and specific engagements, where the integrity of the audited organisation is in doubt, the SAI considers and addresses risks arising from capability of staff, level of resources and any ethical issues which might arise in the audited organisation.				

Management Arrangements

Principle 6, ISSAI 20	SAIs employ sound management practices, including appropriate internal controls over its financial management and operations including internal audits and other measures described in INTOSAI GOV 9100				
Principle 6, ISSAI 20	The SAI assesses and reports on its operations and performance in all areas, such as financial audit, compliance audit, jurisdictional activities (SAIs constituted as Courts), performance audit, programme evaluation and conclusions regarding government activities				
Principle 6, ISSAI 20	The SAI makes public what its total budget is and reports on the origin of its financial resources (parliamentary appropriation, general budget, ministry of finances, agencies, fees) and how those resources are used				
Principle 6, ISSAI 20	The SAI measures and reports on the efficiency and effectiveness with which it uses its funds				
Element 1, ISSAI 40	To achieve a culture that recognizes and rewards high quality work, the Head of SAI sets the tone at the top by emphasizing the importance of quality in all of the work of the SAI, including work which is contracted out.				
Element 1, ISSAI 40	The Head of SAI takes overall responsibility for the quality of all work performed by the SAI.				

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Element 1, ISSAI 40	The strategy of the SAI recognizes an overriding requirement for the SAI to achieve quality in all of its work so that political, economic or other considerations do not compromise the quality of work performed.				
Element 1, ISSAI 40	Quality control procedures are clearly communicated to SAI personnel and to any parties contracted to carry out work for the SAI.				
Element 2, ISSAI 40	The Head of SAI and senior personnel within the SAI serve as an example of appropriate ethical behaviour.				
Resources					
Principle 8, ISSAI 10	SAIs should have available necessary and reasonable human, material, and monetary resources				
Principle 6, ISSAI 20	The SAI maintains and develops skills and competencies needed to perform the work to achieve its mission and meet its responsibilities				
Element 1, ISSAI 40	The SAI ensures that sufficient resources are available to maintain the system of quality control within the organisation.				
Element 3, ISSAI 40	For acceptance and continuation of client relationships and specific engagements, the SAI considers whether they have the resources to deliver the range of work to the desired level of quality.				
Element 4, ISSAI 40	The SAI ensures that responsibility is clearly assigned for all the work carried out by the SAI.				
Element 4, ISSAI 40	The SAI ensures that personnel and parties contracted to carry out the work, collectively have competencies to carry out the work.				
Element 4, ISSAI 40	The SAI recognizes that in certain circumstances its personnel and parties contracted to carry out the work for SAI, have personal obligations to comply with requirements of professional bodies in addition to the SAI requirements.				
Element 4, ISSAI 40	The SAI promotes learning and training of all the staff to encourage their professional development and ensures that personnel are trained in current developments in the profession.				

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Element 4, ISSAI 40	The SAI ensures that personnel and parties contracted to carry out the work, have appropriate understanding of the public sector environment in which the SAI operates and a good understanding of the work they are required to perform.				
Element 4, ISSAI 40	The SAI ensures that quality and ethical principles are the principal drivers of performance assessment of personnel and parties contracted to carry out audit for the SAI.				
Element 5, ISSAI 40	Where difficult or contentious matters arise, the SAI ensures that appropriate resources (such as technical experts) are available to deal with such matters.				

SAI Core Processes

Element 6, ISSAI 40	Results of the monitoring of quality control are reported to the Head of the SAI in a timely manner to enable her/him to take timely action.				
Element 6, ISSAI 40	SAI has procedures to deal with complaints or allegations about the quality of work performed by the SAI.				
Element 6, ISSAI 40	Where appropriate, SAI considers engaging another SAI or other suitable body to carry out an independent review of the overall system of quality control.				
Principle 3, ISSAI 10	SAI should use appropriate work and audit standards, and a code of ethics, based on official documents of INTOSAI, International Federation of Accountants, or other recognized standard- setting bodies.				
Principle 6, ISSAI 10	Legislation specifies minimum audit reporting requirements of SAIs and, where appropriate, specific matters that should be subject to a formal audit opinion or certificate.				
Principle 7, ISSAI 10	SAIs have their own internal follow-up system to ensure that the audited entities properly address their observations and recommendations as well as those made by the Legislature, one of its commissions, or the auditee's governing board, as appropriate.				

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Principle 3, ISSAI 20	The SAI adopts standards and methodologies that comply with INTOSAI fundamental auditing principles elaborated under the International Standards of Supreme Audit Institutions				
Principle 3, ISSAI 20	The SAI communicates with the audited entity about the criteria on which it will base its opinions				
Principle 3, ISSAI 20	The SAI keeps the audited body informed about its audit objectives, methodology and findings				
Principle 3, ISSAI 20 & Element 5, ISSAI 40	The SAI's audit findings are subject to procedures of comment and the recommendations to discussions and responses from the audited entity				
Principle 3, ISSAI 20	The SAI has effective follow-up mechanisms and report on its recommendations to ensure that the audited entities properly address its observations and recommendations as well as those made by the Legislature (Duplication of ISSAI 10 on Independence– principle 7)				
Principle 3, ISSAI 20	The SAI's follow-up procedures allow for the audited entity to provide information on corrective measures taken or why corrective actions were not taken				
Principle 3, ISSAI 20	The SAI implements an appropriate system of quality assurance over its audit activities and reporting and subject such system to periodic independent assessment				
Principle 8, ISSAI 20	The SAI initiates and conducts audits and issues the relevant reports in a timely manner				
Principle 9, ISSAI 20	The SAI complies with the International Standards of Supreme Audit Institutions and strives for continued learning by using guidance or expertise from external parties				
Element 3, ISSAI 40	For acceptance and continuation of client relationships and specific engagements, the SAI establishes systems to consider the risks to quality which arise from carrying out the work.				

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Element 3, ISSAI 40	The SAI ensures that decision to accept/continue discretionary work is approved at appropriate level within the SAI and the risks involved are assessed and managed.				
Element 3, ISSAI 40	The SAI ensures that risk management procedures are adequate to mitigate the risks of continuing with audit engagements and client relationships.				
Element 5, ISSAI 40	The SAI ensures that appropriate policies, procedures and tools, such as audit methodologies, are in place to carry out the range of work that is the responsibility of the SAI.				
Element 5, ISSAI 40	The SAI ensures that applicable standards are followed in all works carried out and if any requirement in a standard is not followed, the reasons are appropriately documented and approved.				
Element 5, ISSAI 40	The SAI ensures that any differences of opinion within the SAI are clearly documented and resolved before the report is issued by the SAI.				
Element 5, ISSAI 40	The SAI ensures that appropriate quality control procedures are in place (such as supervision, review responsibilities and engagement control review) for all work carried out.				
Element 5, ISSAI 40	Where an engagement quality control review is carried out, matters raised should be satisfactorily resolved before issuing the report.				
Element 5, ISSAI 40	SAI ensures that procedures are in place for authorising reports to be issued.				
Element 5, ISSAI 40	If SAI is subject to specific procedures of rules of evidence, it is ensured that such procedures are consistently followed.				
Element 5, ISSAI 40	SAI ensures timely documentation of all work performed.				
Element 5, ISSAI 40	SAI ensures that all documentation is the property of the SAI, irrespective of whether the work was carried out by SAI personnel or contracted out.				

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Element 5, ISSAI 40	SAI ensures that all documentation is retained for the periods prescribed in laws, regulations, professional standards and guidelines.				
Element 5, ISSAI 40	SAI establishes transparent procedures for dealing with information requests that are consistent with legislation in their jurisdiction.				
Element 6, ISSAI 40	SAI ensures that quality control systems include independent monitoring of the range of controls within the SAI (using personnel not involved in carrying out the work).				
Element 6, ISSAI 40	If work is contracted out, the SAI seeks confirmation that the contracted firms have effective systems of quality control in place.				

External Stakeholder Relations

Reporting Practices

Principle 5, ISSAI 10	SAIs should be required by law to report at least once a year on the results of their audit work.				
Principle 6, ISSAI 20	The SAIs' financial statements are made public and are subject to external independent audit or parliamentary review				
Principle 7, ISSAI 20	The SAI makes public its conclusions and recommendations resulting from the audits unless it is considered confidential by special laws and regulations				
Principle 7, ISSAI 20	The SAI reports on the follow up measures taken with respect to its recommendations				
Principle 7, ISSAI 20	The SAI (if constituted as a court) reports on sanctions and penalties imposed on accounting officers or managers				

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Principle 7, ISSAI 20	The SAI also reports publicly on overall audit outcomes, e.g. the government's overall budget implementation, financial condition and operations and, overall financial management progress and, if included in its legal framework, on professional capacity				
Principle 9, ISSAI 20	The SAI publicly reports the results of peer reviews and independent external assessments				
Communication					
Principle 3, ISSAI 10	SAI should have full discretion in the discharge of their responsibilities, they should cooperate with governments or public entities that strive to improve the use and management of public funds.				
	SAs should submit an annual activity report to the Legislature and to other state bodies—as required by the constitution, statutes, or legislation—which they should make available to the public.				
Principle 6, ISSAI 10	SAs may accommodate specific requests for investigations or audits by the Legislature, as a whole, or one of its commissions, or the government.				
Principle 7, ISSAI 10	SAs submit their reports to the Legislature, one of its commissions, or an auditee's governing board, as appropriate, for review and follow-up on specific recommendations for corrective action.				
	SAs submit their follow-up reports to the Legislature, one of its commissions, or the auditee's governing board, as appropriate, for consideration and action, even when SAs have their own statutory power for follow-up and sanctions.				
Principle 2, ISSAI 20	The SAI makes publicly available its:				
	(1) mandate, mission, organisation, strategy and relationships with various stakeholders, including legislative bodies and executive authorities				

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	(2) conditions of appointment, reappointment, retirement and removal of the head of the SAI and members of collegial institutions				
Principle 3, ISSAI 20	The SAI communicates:				
	(1) standards and methodologies adopted by it and how it complies with them				
	(2) the scope of audit activities that they undertake under their mandate and on the basis of its risk assessment and planning processes				
Principle 6, ISSAI 20	The SAI follows up its public visibility, outcomes and impact through external feedback				
Principle 7, ISSAI 20	The SAI maintains a strong relationship with relevant parliamentary committees to help them better understand the audit reports and conclusions and to take appropriate action				
Principle 8, ISSAI 20	The SAI communicates openly with the media or other interested parties on its operations and audit results and is visible in the public arena				
Principle 8, ISSAI 20	The SAI encourages public and academic interest in its most important conclusions				
Principle 8, ISSAI 20	Abstracts of audit reports and court judgements are available in one of the official INTOSAI languages, in addition to the country languages				
Principle 8, ISSAI 20	The SAI reports are available and understandable to the wide public through various means (e.g. summaries, graphics, video presentations, press releases)				