

Does ISSAI 30 provide enough guidance to SAs and auditors to prevent or solve conflicts of interests? How can it be improved?

ISSAI 30 is not enough

ISSAI 30 should contain more details, either in its text, or in notes or appendixes

Needs to be more detailed but not too much

More detailed rules

Specific analysis should be included for every single case

Clear examples of specific cases

Examples need to be added

Needs to be complemented with additional/more detailed information (in appendix)

Best practices should be mentioned in notes

Requires reference and implementing materials

It can be improved through supporting material and examples of best practice

ISSAI 30 could explain the general approaches to dealing with potential ethical threats, either remove the threat entirely or apply appropriate safeguards

As it is addressed to all SAs, ISSAI 30 must be general and acceptable to all; it would be up to INTOSAI Regional Groups or to each SAI to detail or issue guidance

ISSAI 30 could link to the IESBA Code of Ethics where specific threats are set out and appropriate actions are detailed