

April 15, 2010

Mr. Omir Lavinias
Head of the International Relations Office
Brazilian Court of Audit
Brazil

Re: INTOSAI Exposure Draft ISSAI 3100 – Performance Auditing Standards
and Appendix to ISSAI 3100 (Establishing a Sustainable Performance Audit
Function: High Level Guidelines)

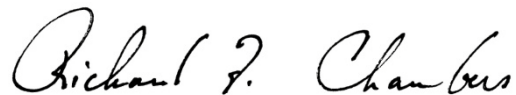
Dear Mr. Lavinias:

The Institute of Internal Auditors (The IIA) welcomes the opportunity to respond to the above noted ISSAI exposure drafts. Our comments are based on thorough analysis and discussion, utilizing a core team of audit experts who serve on The IIA's Professional Issues Committee, Committee on Quality and the Internal Audit Standards Board. These individuals consist of Chartered Accountants and Certified Internal Auditors who work for SAs, public sector organizations, public accounting firms, and large multi-national corporations.

The IIA is in general agreement with the exposure draft and related Appendix. The draft provides useful guidance for SAs in establishing professional standards for performance audits. Our principal comment seeks clarification as to whether the Appendix has the same authoritative level as ISSAI 3100. Our detailed comments can be found in Attachment A and Comments on Appendix.

Thank you for considering The IIA's comments. Should you desire to explore these recommendations further, please do not hesitate to contact me.

Best Regards,



Richard F. Chambers, CIA, CGAP, CCSA
President and Chief Executive Officer

About The Institute of Internal Auditors

The IIA is the global voice, acknowledged leader, principal educator, and recognized authority of the internal audit profession and maintains the *International Standards for the Professional Practice of Internal Auditing*. These principles-based standards are recognized globally and are available in 32 languages. The IIA represents more than 170,000 members across the globe and has 103 institutes in 165 countries that serve members at the local level.