



# PROFESSIONAL EDUCATION FOR SAI AUDITORS (PESA)

Professional Auditor, Professional SAI.

## Examiner's Report November 2025 Exam sitting

- Cross-cutting.....3
- Financial Audit.....9
- Performance Audit.....15
- Compliance Audit.....20



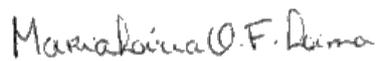
## Introduction

The Professional Education for SAI Auditors exam sitting was held 18 November to 5 December 2025. Assessment exams were sat either at a Pearson Vue test Centre or where this was not available on the Pearson Vue 'OnVue' system with online proctoring. After the exams were sat by PESA candidates the examining team met to discuss the papers and moderate the results. Overall, while the November 2025 exam results showed a slight decline and performance close to the pass mark in some areas, they were not unexpected given the context and highlight the need for stronger focus on applying audit concepts, improving exam technique, and making full use of available support resources to strengthen future performance.

## Exam performance

Stream	Number of Exams	Pass	Pass rate	No. of certificates issued
CC	140	75	54%	
FA	27	13	48%	13
PA	53	32	60%	31
CA	43	25	58%	19

This takes the total number of certified SAI Auditor to 565. The examining team was delighted to note that 14 participants have now gained 2 PESA Certificates becoming double certified, and 3 participants with triple certificates. This leads us to a total of 147 Certified Compliance Auditors, 185 Financial Auditors and 253 Performance Auditors.

Examiners	Signature	Date
Jade Quarrell	 <small>Jade Quarrell (Feb 17, 2026 13:24:28 GMT+1)</small>	17-Feb-2026
Maria Lucia Lima		17-Feb-2026
Mark Anthony Flores		16-Feb-2026
Shofiquil Islam		17-Feb-2026

# Cross-cutting

## 1. Introduction

This is the examiner's report related to the PESA exam for Cross Cutting Competencies held in November 2025.

## 2. Exam Structure

<b>Number of Questions</b>	<b>35 questions</b>
<b>Types of Questions</b>	Multiple choice with one correct option, multiple choice with multiple correct options and matching type
<b>Distribution of marks across the syllabus</b>	As per the table provided when the questions were developed  15 stand-alone questions and 4 case studies of 5 marks each
<b>Marks Allocation</b>	1 mark per question
<b>Time Allocation</b>	90 minutes

## 3. Candidate Performance Overview

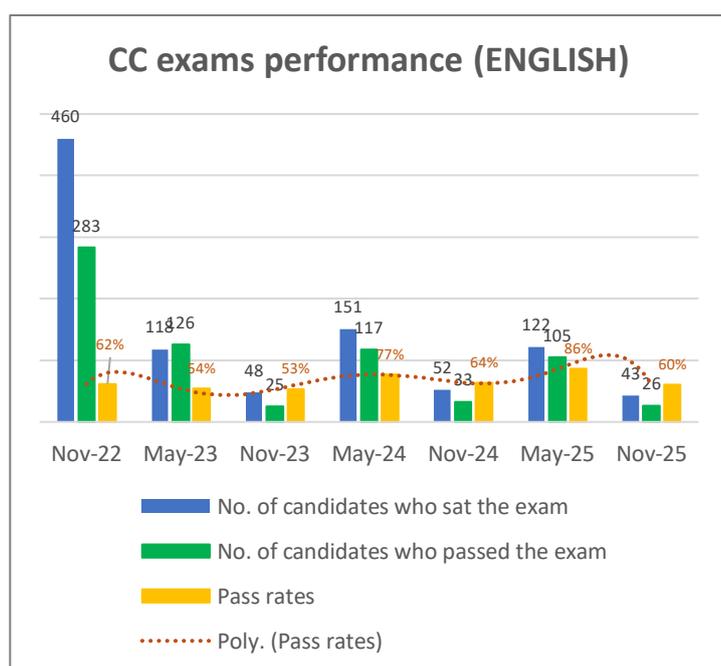
	Overall	English	Spanish
<b>No. of candidates</b>	140	43*	97
<b>Highest Score</b>	91%	91%	91%
<b>Lowest Score</b>	17%	25%	17%
<b>Average Score</b>	64%	66%	63%

\*includes 11 resits

### 3.1. Analysis of Results

Table 1 presents the candidates' performance during PESA editions.

**Table 1 - Candidates' performance**



Exam Date	N. of candidates	N. of passers	Pass rate
<b>ENGLISH</b>			
Nov 2022	460	283	62%
May 2023	118	126	54%
Nov 2023	48	25	53%
May 2024	151	117	77%
Nov 2024	52	33	64%
May 2025	122	105	86%
Nov 2025	43	26	60%
<b>SPANISH</b>			
Nov 2025	97	49	51%

The November 2025 CC exam results show a decline in performance compared to the May 2025 sitting. The average percentage of correct answers across all sections was approximately 64%, which represents a significant decrease from the 75% average observed in May 2025. This decline warrants careful analysis and targeted intervention to ensure candidates are adequately prepared for future examinations.

### Performance by Section

Table 2 represents the candidates' performance by section of the exam.

**Table 2 - Performance by Section**

Section	N. of questions	% Correct
Case 1	5	64
Case 2	5	62
Case 3	5	66
Case 4	5	66
Stand-Alone Questions	15	63

## 3.2. Common Issues

### Case study 1

Candidates answer 5 questions attached to 1 case study	<p>P1.M1 – Describe the role of SAIs in contributing to effective, accountable and inclusive governance.</p> <p>P1.M2 – Trace the value chain through which SAI delivers audit impact.</p> <p>P1.M3 – Identify SAI auditor’s actions that comply, contribute and champion the measures to enhance value and benefits for all.</p>
--	---

Candidates achieved a 64% correct response rate in this section, representing a significant decline from the 80% achieved in May 2025. This decrease of 16 percentage points indicates that candidates are experiencing difficulty with questions relating to the value and benefits of SAIs and INTOSAI-P 12. Candidates are strongly encouraged to deepen their understanding of the principles outlined in INTOSAI-P 12, particularly in applying these principles to identify concrete actions that demonstrate their practical implementation.

### Case Study 2

Candidates answer 5 questions attached to 1 case study	<p>P1.M4 – Identify the link between the IFPP framework and high-quality audits.</p> <p>P1.M5 – Explain the fundamental principles of public sector auditing</p>
--	--

Performance in this section was the lowest among all sections, with candidates achieving a 62% correct response rate compared to 72% in May 2025. This 10 percentage point decline suggests that candidates continue to face significant challenges in distinguishing between the different types of pronouncements within the IFPP and in applying the ISSAI 100 fundamental principles of public sector auditing.

### Case Study 3

Case study candidates answer 5 questions attached to 1 case study	<p>P2.M1.1 – Describe the requirements for ethical behaviour of SAI auditors as laid out in ISSAI 130</p> <p>P2.M1.2 – Decide on appropriate course of action to resolve ethical dilemmas</p>
---	---

Ethics has historically been a challenging area for candidates, who achieved a 66% correct response rate, a decline from the 75% observed in May 2025. Some candidates still struggle to recognise ethical values in practice. Accordingly, candidates are encouraged to practice identifying the ISSAI 130 ethical values in practical scenarios and determining appropriate courses of action to resolve ethical dilemmas.

### Case Study 4

Candidates answer 5 questions attached to 1 case study	<p>P2.M3.1 – Identify the key stakeholders in an audit context.</p> <p>P2.M3.2 – Decide on stakeholders to be engaged during different stages of the audit.</p> <p>P2.M4.1 – Identify effective communication actions of a SAI auditor throughout the audit process.</p> <p>P2.M4.2 – Apply facilitation skills for effective audit communication in given audit scenarios</p>
--	--

Candidates achieved a 66% correct response rate in this section, down from 75% in May 2025. Many candidates continue to struggle to accurately identify the most appropriate stakeholders for different audit contexts and to apply effective communication strategies. As PESA exam questions are application-based, candidates are reminded to consider both the interest and influence of stakeholders when determining who should be involved in a particular audit situation.

### Stand-alone questions

Candidates answer 7 questions on CCP1	<p>P1.M5 – Relate the general principles of public sector auditing to the audit process</p> <p>P1.M6 – Identify SAI Auditors’ role in ensuring quality throughout the audit</p>
---------------------------------------	---

	<p>P1.M7.1 – Identify key considerations for selecting tools in the different audit streams.</p> <p>P1.M7.2 – Identify the use of data analytics in the context of SAI audit</p> <p>P1.M8 – Identify actions for staying relevant by SAIs and SAI auditors</p>
Candidates answer 8 questions on CCP2	<p>CCP2.M2 – Demonstrate Professional Judgement and Scepticism</p> <p>P2.M5 – Identify actions which contribute to equal futures for all</p> <p>P2.M6.1 – Describe the emotional intelligence framework</p> <p>P2.M6.2 – Determine ways of enhancing emotional intelligence</p> <p>P2.M7 – Determine ways of enhancing leadership behaviours of SAI auditors</p> <p>P2.M8 – Determine ways to act with courage and resilience in an audit environment</p> <p>P2.M9 – Determine ways in which a SAI auditor can continuously strive for excellence</p>

Candidates achieved a 63% correct answer rate on the stand-alone questions, a decline from 73% in May 2025. This represents one of the lower scores across sections and suggests that candidates require more comprehensive coverage of the syllabus. Particular attention should be given to general principles of public sector auditing, SAI and SAI auditors’ actions for staying relevant, auditors’ role in ensuring quality throughout the audit process, key considerations for selecting tools in the different audit streams, in particular the standard of evidence, the different types of data analytics, and the emotional intelligence framework.

#### 4. Recommendations for Future Exams

Candidates are reminded of the important link between the IPDP and the exam. Diligent completion of the IPDP significantly enhances the ability to respond to application-based questions. To support this, the learning objectives and exam questions have been mapped and are included in this report, serving as a valuable guide to help candidates understand what is expected in the exam.

Given the performance observed, candidates are particularly encouraged to:

1. Engage more deeply with INTOSAI-P 12, particularly in applying these principles to identify concrete actions that demonstrate their practical implementation.
2. Focus on ISSAI 100 - Fundamental Principles of Public Sector Auditing.
3. Maintain a strong focus on ethics and the practical application of ISSAI 130 requirements.
4. Strengthen their understanding of stakeholder engagement.

It is also noted that SAI auditors continue to under-utilise the PESA Help Desk. Candidates are strongly encouraged to make use of this support tool via [pesa.hesk.com](https://pesa.hesk.com) to seek clarification or additional guidance as needed.

## 5. Conclusion

The exam results for the November 2025 Cross-Cutting section indicate a decline in performance compared to the May 2025 sitting. While this represents a setback from the positive trend observed in recent examination periods, it provides valuable insights into areas requiring additional focus and support. Candidates and their coaches are encouraged to utilise the resources provided by IDI, including the IPDP, tutorials, and the PESA Help Desk, to strengthen preparation for future examinations. With enhanced focus on the identified areas of difficulty, we are confident that performance will improve in subsequent sittings.

# Financial Audit

## 1. Introduction

This is the examiner’s report on the PESA exam for Financial Audit held in November 2025.

## 2. Exam Structure

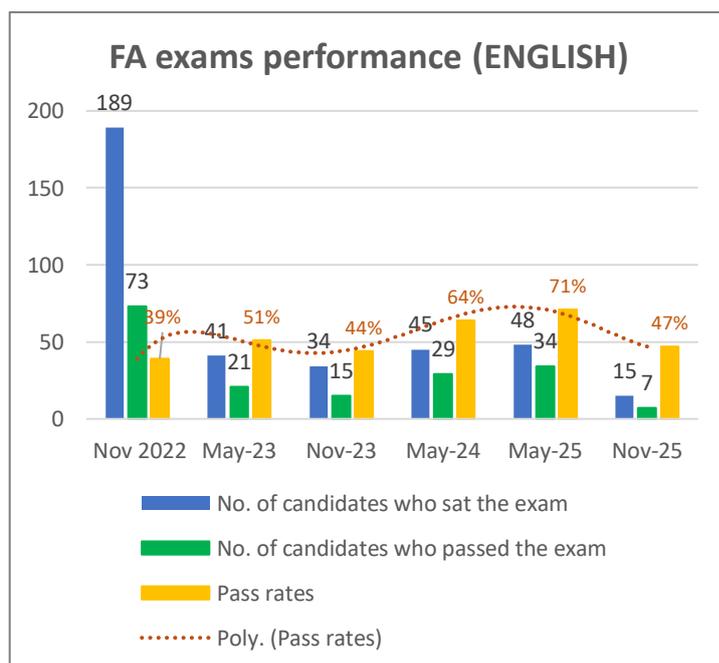
<b>Number of Questions</b>	<b>60 questions</b>
<b>Types of Questions</b>	Multiple choice with one correct option, multiple choice with multiple correct options and matching type
<b>Distribution of marks across the syllabus</b>	As per the table provided when the questions were developed
<b>Marks Allocation</b>	20 Marks on standalone questions and 40 marks for Case study question
<b>Time Allocation</b>	150 minutes

## 3. Candidate Performance Overview

	<b>Overall</b>	<b>English</b>	<b>Spanish</b>
<b>No. of candidates</b>	27	15*	12
<b>Highest Score</b>	85%	85%	81%
<b>Lowest Score</b>	23%	23%	38%
<b>Average Score</b>	60%	59%	62%

\*includes 3 resits

## 4. Analysis of Results



Exam Date	N. of candidates	N. of passers	Pass rate
<b>ENGLISH</b>			
Nov 2022	189	73	39%
May 2023	41	21	51%
Nov 2023	34	15	44%
May 2024	45	29	64%
Nov 2024	NA	NA	NA
May 2025	48	34	71%
Nov 2025	15	7	47%
<b>SPANISH</b>			
Nov 2025	12	6	50%

The FA exam results continue to show an overall improvement in candidate performance, although some variability is evident in the most recent sittings. The pass rate increased steadily from 39% in November 2022 to a peak of 71% in May 2025, confirming the strong upward trend identified in the previous analysis. These gains were most pronounced from May 2024 onwards and continue to align with earlier findings that linked improved outcomes to stronger tutorial support and better exam preparation. Following the May 2025 peak, the November 2025 English sitting recorded a lower pass rate of 47%. This decline should be interpreted with caution, as the number of candidates was very small compared to earlier sittings, which can have a noticeable effect on overall percentages.

For the very first sitting in Spanish, pass rate of 50% is broadly in line with earlier English results prior to the period of sustained improvement. However, with only one sitting available, it is not yet possible to draw conclusions about performance trends or the effectiveness of support arrangements.

## 5. Performance by Section

The exam has two components: independent questions on the five papers, and questions based on six case studies. Each case study includes a series of questions related to a specific theme, encompassing the entire financial audit process. These questions are scenario-based and require candidates to apply the financial audit ISSAIs requirements to the given cases. The results of the November 2025 exams are shown in Table below.

Average of correct answers on the November 2025 FA exam

Content Category	Max Scored Questions in Content Area	% Correct
Case 1: Pre-engagement activities	5	57.78
Case 2: Risk assessment	5	61.48
Case 3: Analytical procedures throughout the audit	10	61.11
Case 4: Auditor's response to risks	10	60.00
Case 5: Gathering evidence	5	56.30
Case 6: Reporting and follow-up	5	62.96
Standalone questions Paper 1: Introduction, Concepts and Principles of Financial Audit	5	73.33
Standalone questions Paper 2: Pre-engagement	1	66.67
Standalone questions Paper 3: Planning and risk assessment	8	55.09
Standalone questions Paper 4: Conduct a Financial Audit	5	64.44
Standalone questions Paper 5: Completion, Reporting and Follow-up in Financial Audit	1	48.15

The performance by content category shows that candidates demonstrate a generally reasonable level of understanding across the financial audit syllabus, with results clustered mainly in the high 50s to low 60s. While scores are close to the passing threshold in several areas, they also indicate a solid baseline of knowledge across most stages of the audit process.

Across the case-based questions, results range from 56.30% to 62.96%. Performance is relatively even across the different cases, suggesting that candidates are engaging with the full audit cycle rather than struggling with isolated topics. Slightly stronger outcomes in reporting and follow up and in risk assessment point to some confidence in these areas, while pre-engagement activities and gathering evidence present opportunities for further consolidation and practice.

Standalone questions show more variation in results. Introductory concepts and principles achieved the highest score, indicating a good grasp of core audit fundamentals. Other standalone areas are closer to the pass mark, particularly planning and risk assessment and completion, reporting and follow up. This suggests that while candidates understand these topics, additional practice in structuring answers and applying judgement independently could further support performance.

Overall, the analysis suggests that candidates demonstrate a reasonable level of understanding across the content areas, although performance remains close to the passing threshold in many categories. The results indicate opportunities to further strengthen depth of understanding, application of judgement, and exam technique across both case-based and standalone questions. Targeted reinforcement in these areas would help support more consistent performance and build on the existing foundation in future sittings.

## 6. Common Issues and Errors

- **Determining the approach for further audit procedures, especially when a test of controls is required** - The results suggest that participants need to revisit the conditions that will indicate whether substantive procedures alone, or in combination with test of controls is required. This decision depends on several factors, including the current assessment of control risk for the period, the reliability of evidence obtained in the prior year, and whether the subject area involves significant risk. The module, aligned with ISSAI 2330, clarified the key principles and practical situations where a test of controls is required, where prior year results may still be relied upon, and where testing becomes mandatory because significant risks are present.
- **Distinction between test of controls and test of details** – Candidates need to revisit the core concepts that explain how these two types of tests differ, how each addresses the risk of material misstatement, and the nature of the procedures involved. Tests of controls are audit procedures designed to evaluate the operating effectiveness of controls in preventing, or detecting and correcting, material misstatements at the assertion level. In contrast, tests of details are substantive procedures designed to detect material misstatements in transactions, account balances, or disclosures. When distinguishing between the two, candidates should focus on the purpose of the procedure being designed. Procedures aimed at assessing whether controls are operating effectively represent tests of controls, whereas procedures designed to directly identify misstatements represent tests of details.
- **Determining the most appropriate means of selecting items for testing** – Since the examination focuses on applying concepts and exercising professional judgement, it is common for several options to appear reasonable at first glance. A deeper analysis is therefore needed to identify the most suitable approach. When deciding how to

select items for testing, candidates should consider the purpose of the audit procedures and whether the expected benefits justify the cost. For example, testing 100% of a large population may not always be the best option unless audit automation is available or the level of risk justifies it. Audit sampling and high-value item testing are examples that can be considered in these situations.

- **Conditions affecting the sample size when using audit sampling** - Candidates should understand how changes in key factors affect sample size in both directions. They should recognise that the expected rate of deviation or misstatement, the desired level of assurance, the extent of planned reliance on internal controls, and the tolerable rate of deviation or tolerable misstatement will either increase or reduce the required sample size. The appendices in ISSAI 2530 provide a clear illustration of how changes in these factors affect sample size.
- **Application of analytical procedures at the completion stage** – Candidates need to carefully link each question to the specific facts of the case. When analytical procedures are applied near the end of the audit, the focus should be on assessing whether the final recorded balances align with the expected balances based on the audit results. This involves analysing the unaudited balances, adjusting them for audit adjustments proposed by management, and then comparing the resulting audited balances with the final figures reported. Any unexpected differences may point to previously unrecognised risks and could indicate that management has made additional adjustments that were not considered during the audit.
- **Applicability of engagement letter** – Candidates need to assess how the concepts behind the engagement letter are applied in the public sector and understand when such a letter is required to be issued, including the exception where it is not necessarily required on an annual basis. It is also important to consider whether modifications to the letter are needed, based on the results of assessing the acceptability of the financial reporting framework.
- **Overall responses to risk of material misstatement at the financial statements level** – Equally important to responses at the assertion level, candidates should not overlook the role of overall responses as required by ISSAI 2330. Overall responses to address the assessed risks of material misstatement at the financial statement level may include:
  - Emphasising to the engagement team the need to maintain professional scepticism.
  - Assigning more experienced staff or those with special skills or using experts.
  - Providing more supervision.
  - Incorporating additional elements of unpredictability in the selection of further audit procedures to be performed.
  - Making general changes to the nature, timing or extent of audit procedures, for example: performing substantive procedures at the period end instead of at an interim date; or modifying the nature of audit procedures to obtain more persuasive audit evidence.
- **Appropriateness of the design of risk response at the assertion level** – The selection of audit procedures depends on the risks identified and the assertions being addressed. While the procedures listed in the options may be common and widely used, they are not suitable in all circumstances. A procedure that is effective in meeting one audit objective may be ineffective for another. Candidates should

therefore always focus on the specific risks and assertions that need to be addressed when evaluating the appropriateness of the risk response.

## **7. Recommendations for Future Exams**

Candidates are encouraged to strengthen their practical application skills, particularly in the areas highlighted above. Revisiting the relevant modules, together with reading the ISSAI Implementation Handbook and the ISSAI text itself, can make a real difference. Candidates should also make a habit of reading all the options carefully, as many may appear feasible at first glance. Rather than simply deciding whether an option could work, candidates should assess whether it represents the best answer to the question. Using an elimination method, where options are individually evaluated and ranked, can help in identifying the most appropriate response.

## **8. Conclusion**

Overall, the results show encouraging progress, with clear evidence of improved performance over time and a solid foundation of knowledge across the financial audit concepts. At the same time, performance remaining close to the pass mark in several areas highlights the need for continued focus on application, judgement, and exam technique. With targeted reinforcement and sustained support, future sittings are well placed to build on these gains and achieve more consistent outcomes.

# Performance Audit

## 1. Introduction

This is the examiner’s report on the PESA exam for Performance Audit held in November 2025.

## 2. Exam Structure

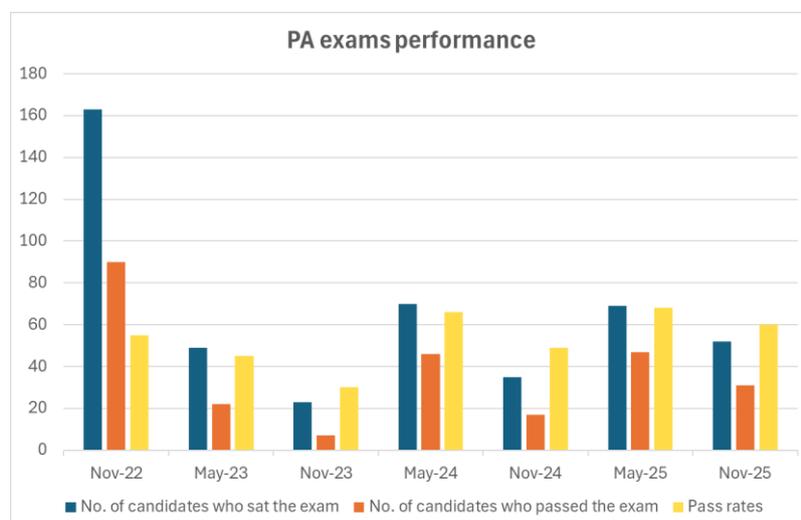
<b>Number of Questions</b>	<b>60 questions</b>
<b>Types of Questions</b>	Multiple choice with one correct option, multiple choice with multiple correct options and matching type
<b>Distribution of marks across the syllabus</b>	As per the table provided when the questions were developed
<b>Marks Allocation</b>	15 marks on standalone questions and 45 marks for Case study questions
<b>Time Allocation</b>	150 minutes

## 3. Candidate Performance Overview

	Overall	English	Spanish
<b>No. of candidates</b>	53	27	26
<b>Highest Score</b>	86	86	86
<b>Lowest Score</b>	33	46	33
<b>Average Score</b>	66	66	67

Since this is the first edition of the exams in Spanish, there was a particular interest in verifying if there were specific differences between the exam results on these two languages, as well as specific challenges for the Spanish candidates. As showed in the table above, the average score among the participants in two languages is quite similar, with the average for Spanish being a bit higher.

## 4. Analysis of Results



Exam Date	N. of candidates	N. of passers	Pass rate (%)
Nov 2022	163	90	55
May 2023	49	22	45
Nov 2023	23	7	30
May 2024	70	46	66
Nov 2024	35	17	49
May 2025	69	47	68
Nov 2025	53	32	60

It is not easy to compare results among different editions because the number of candidates and the number of resits are different, and both impact on the pass rate. However, if we analyse the pass rate in 2024 and 2025 (excluding Nov 2024 that had a smaller number of candidates), the pass rate has improved and is relatively stable. The average is around 64%. It is as expected, considering the level of difficulty planned for the exam. The pass rate improvement might be explained by enhanced tutorial support and preparation for the exams, for example, if we compared the late pass rates with the pass rate in November 2022.

## 5. Performance by Section

The exam is structured in 2 parts:

- standalone questions about performance audit concepts, tools and techniques and the phases of the audit process.
- questions based on three case studies. Each case study includes a series of questions related to a specific theme, encompassing the entire performance audit process. These questions are scenario-based and require candidates to apply the performance audit ISSAIs requirements to the given cases.

The results of the November 2025 exams are shown in the table below.

### Average of correct answers on the November 2025 Performance Audit exam

Question category	Max Scored Questions in Category Area	% Correct
Standalone about PA principles (Paper 1)	3	81.41
Standalone about PA tools and techniques (Paper 2)	2	91.35
Standalone about PA planning (Paper 3)	3	58.97
Standalone about PA conducting (Paper 4)	3	74.36
Standalone about PA reporting (Paper 5)	4	67.31
Case study 1	15	66.41
Case study 2	15	63.85
Case study 3	15	62.69

Overall, the candidates score better on the standalone questions. It is expected because they are more straightforward questions than the questions based on case studies.

Among the standalone questions, the best scores are on questions about tools and techniques because these techniques are not difficult to understand, though they might not be so simple to apply during the audits. The questions about the application of tools and techniques would appear in the case studies.

The lowest scores are on questions related to the audit planning phase. This may reflect the fact that a performance audit requires specific competencies and skills, involves different activities, especially in the planning phase, and can be challenging and demanding sometimes. In performance auditing, the planning phase requires the development of specific activities and tasks that might not be familiar to some auditors. Therefore, SAI Auditors are encouraged to pay particular attention to these modules in the PESA Education.

Regarding the questions related to the case studies, the numbers show that the participants went a bit better on the questions related to Case study 1, but the scores were not very different from the other two cases. The highest and lowest score vary between different exam editions. For example, during May 2025 exam, the lowest scores were on Case 2. Now, they were on Case 3. To improve the scores on case study-based questions, SAI Auditors are encouraged to make sure they know how to apply the performance audit concepts, tools and techniques on a real audit scenario. Application questions are more relevant and meaningful to achieve the PESA objective of contributing to professional SAI auditors and demonstrating competencies as a performance auditor.

## **6. Common Issues and Errors**

As mentioned before, the lower average of correct answers are on application questions and questions related to the performance audit planning. In this edition, from the 20 questions that had a smaller number of correct options chosen by the candidates, the topics varied. Most mistakes were about audit criteria, followed by survey, RACI analysis and audit report. However, performance audit principles, pre-study, audit risk, questions, findings, conclusions and recommendations were also topics of these 20 questions.

From the analysis of the options chosen by many participants, it is possible to conclude that some mistakes are made because people seem to understand the concepts of economy, efficiency and effectiveness, but don't understand how to apply these concepts and don't understand the logic and the spirit of a performance audit, especially when it comes to understanding the criteria in performance audit. Apparently, some participants have the mindset of a compliance or a financial auditor.

The analysis also shows that maybe the participants didn't read carefully all the options before choosing the correct ones.

Candidates generally spent more time on questions linked to case studies and those requiring multiple correct responses—an expected outcome. This type of question often presents more of a challenge. They are used when necessary to assess key learning objectives, and they require participants to think carefully in order to identify all correct options and earn full credit.

## **7. Recommendations for Future Exams**

For future editions, the main recommendation is to focus on the nature of a performance audit, on how to prepare an audit plan (including the Audit Design Matrix) and how to apply the performance audits principles, tools and techniques on audit scenarios.

Overall, it is advisable to review the education material before the exam, especially the contents of Paper 3 and 5.

Another suggestion is to each option carefully and separately before choosing the correct answer (or answers).

Candidates should make full use of the tutorials and revision materials available in the LMS and are encouraged to complete their IPDP reflection questions diligently, as previous analyses have shown a strong correlation between thoughtful IPDP completion and better performance on application-based exam questions.

## **8. Conclusion**

The performance of the candidates of the November 2025 exams is as expected.

The main advice for future edition candidates is to focus on the audit process and on the application of the performance audit concepts. This will help with the exam and, above all, in understanding better the unique nature of performance audit, which will lead to be better performance auditors.

# Compliance Audit

## Introduction

This is the examiner's report on the PESA exam for Compliance Audit held in November 2025.

## 2. Exam Structure

<b>Number of Questions</b>	<b>60 questions</b>
<b>Types of Questions</b>	Multiple choice with one correct option, multiple choice with multiple correct options and matching type
<b>Distribution of marks across the syllabus</b>	As per the table provided, when the questions were developed
<b>Marks Allocation</b>	32 marks on standalone questions and 28 marks for Case study questions
<b>Time Allocation</b>	150 minutes

## 3. Candidate Performance Overview

	Total	English	Spanish
No. of candidates	43	11	32
Highest Score	81	75	81
Lowest Score	43	46	30
Average Score	63	65	62

For the first time, the exam was administered in both Spanish and English. This prompted particular interest in examining whether there were any notable differences between the results obtained in the two languages, as well as in identifying any specific challenges faced by Spanish-speaking candidates. As shown in the table above, the average scores for the two language groups are not very different, with the English version slightly higher.

## 4. Analysis of Results

Date	No. of candidates	No. of candidates who passed the exam (65% or more)	Pass rate (%)
Nov 2022	114	64	56
May 2023	26	17	65
Nov 2023	19	7	37
May 2024	37	25	68
May 2025	19	15	79
Nov 2025	43	25	58

The pass rate in the current exam (58%) has decreased compared to May 2025 (79%). Direct comparisons across exam sessions are challenging due to variations in candidate numbers and results,

which both affect outcomes. However, focusing on the 2024–2025 exams shows a relatively stable, improved pass rate that aligns with the intended exam difficulty.

## 5. Performance by Section

The exam is structured into two parts:

- Standalone questions about compliance audit concepts, pre-engagement, planning, conducting and reporting phases of the audit process.
- Questions based on two case studies. Each case study includes a series of questions related to a specific theme, covering the compliance audit process. These questions are scenario-based and require candidates to apply the respective ISSAIs requirements to the given cases.

Candidates performed weakest on questions related to audit planning and reporting, and follow-up of compliance auditing.

Question category	Max Scored Questions in Category Area	Questions answered correctly
Case study 1	8	63.89%
Case study 2	20	65.83%
Standalone about CA Introduction, Concepts, Principles (Paper 1)	6	64.35%
Standalone about CA Topic selection and pre-engagement (Paper 2)	6	68.06%
Standalone about CA planning (Paper 3)	6	59.72%
Standalone about CA Conducting (Paper 4)	10	71.11%
Standalone about CA Reporting and follow-up (Paper 5)	4	56.94%

## 6. Common Issues and Errors

We noted that the lowest average scores were observed in application-based questions, particularly those related to audit planning. Most errors were associated with audit criteria, risk assessment, and audit reporting and follow-up.

While candidates generally demonstrate an understanding of core compliance auditing concepts, many struggle to apply these principles in practice, particularly regarding audit criteria, risk assessment, and internal controls. For some candidates, this difficulty may stem from an incomplete understanding of the conceptual differences between assurance engagements and direct reporting or attestation engagements.

Review of candidates' responses to the case study questions showed a continued tendency—also observed in previous exam sessions—to rely heavily on answer options and question stems, with limited reference to the factual information provided in the case. As a result, many responses lacked sufficient contextual analysis and depth, indicating a surface-level understanding rather than a well-reasoned evaluation grounded in the case details.

## 7. Recommendations for Future Exams

To improve performance in future exam sittings, candidates could consider:

Enhance understanding of risk assessment: Develop a clear understanding of how risks are identified, assessed, and linked to audit objectives, criteria, and procedures in compliance audits.

Understand compliance audit engagement types: clarify the distinction between direct reporting and assurance engagements, including their implications for audit scope, evidence, and reporting.

Strengthen analysis of audit findings: Improve the ability to clearly identify and explain the cause, effect, and consequences of audit findings, as this is central to sound audit conclusions.

Improve compliance audit planning: Focus on objectives and criteria, risk assessments, and appropriate audit procedures.

Review key learning materials: Revisit the educational materials, particularly Papers 3, 4 and 5, which underpin many application-based exam questions.

Read questions and options carefully: Carefully read each question and all answer options before selecting a response, ensuring choices are based on case facts and audit logic.

Use available learning support: Make full use of LMS tutorials and revision materials, and complete IPDP reflection questions thoughtfully, as these are linked to stronger exam performance.

## **8. Conclusion**

The performance of candidates in the November 2025 exam was in line with expectations, considering the Spanish version was administered for the first time. For future exam sittings, candidates are encouraged to focus more closely on the compliance audit process and on the practical application of compliance audit concepts. This will support stronger exam performance and help candidates develop a clearer understanding of compliance auditing in practice.

# 2025 Consolidated Examiners Report

Final Audit Report

2026-02-17

Created:	2026-02-16
By:	Mark Anthony Flores (mark-anthony.flores@idi.no)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbxhkEqVMdD9pSM4KdCDmFPDWWMNBGjHS

## "2025 Consolidated Examiners Report" History

-  Document created by Mark Anthony Flores (mark-anthony.flores@idi.no)  
2026-02-16 - 8:26:19 AM GMT
-  Document emailed to Mark Anthony Flores (mark-anthony.flores@idi.no) for signature  
2026-02-16 - 8:31:24 AM GMT
-  Document e-signed by Mark Anthony Flores (mark-anthony.flores@idi.no)  
Signature Date: 2026-02-16 - 8:31:34 AM GMT - Time Source: server
-  Document emailed to Shofiquil Islam (shofiquil.islam@idi.no) for signature  
2026-02-16 - 8:31:36 AM GMT
-  Email viewed by Shofiquil Islam (shofiquil.islam@idi.no)  
2026-02-17 - 11:49:43 AM GMT
-  Document e-signed by Shofiquil Islam (shofiquil.islam@idi.no)  
Signature Date: 2026-02-17 - 11:50:04 AM GMT - Time Source: server
-  Document emailed to Maria Lucia Lima (maria.lima@idi.no) for signature  
2026-02-17 - 11:50:06 AM GMT
-  Email viewed by Maria Lucia Lima (maria.lima@idi.no)  
2026-02-17 - 12:00:08 PM GMT
-  Document e-signed by Maria Lucia Lima (maria.lima@idi.no)  
Signature Date: 2026-02-17 - 12:00:39 PM GMT - Time Source: server
-  Document emailed to Jade Quarrell (jade.quarrell@idi.no) for signature  
2026-02-17 - 12:00:41 PM GMT
-  Email viewed by Jade Quarrell (jade.quarrell@idi.no)  
2026-02-17 - 12:24:13 PM GMT

 Document e-signed by Jade Quarrell (jade.quarrell@idi.no)

Signature Date: 2026-02-17 - 12:24:28 PM GMT - Time Source: server

 Agreement completed.

2026-02-17 - 12:24:28 PM GMT