**Questionnaire for the identification of experiences and good practices on Quality Control for SAIs**

*(v. September 3, 2018)*

**Goal**

To acquire and share information about the experiences and good practices regarding the establishment and maintenance of an appropriate quality control system in each Supreme Audit Institution (SAI).

**Description**

The questionnaire consists of 20 questions, with the purpose of obtaining information in an orderly and systematized fashion, about the experiences and good practices implemented in the SAIs relating to the quality control system in accordance with the provisions set forth in ISSAI 40 (to be renumbered as ISSAI 140) and the SAI PMF.

**Questions**

1. **Does your SAI have a:**

|  |  |
| --- | --- |
| [ ]  Yes[ ]  No | 1. Quality control[[1]](#footnote-1) system in place?
 |
| [ ]  Yes[ ]  No | 1. Quality assurance[[2]](#footnote-2) system in place?
 |

1. **What is the scope of your SAI’s quality control and quality assurance systems? Do they reflect the institutional processes carried out by the SAI or only part of it?**

Please elaborate on your answer:

1. **What is the regulatory framework (law, guideline, procedure, standardized forms, ISSAI) that regulates the quality control system in your SAI?**

Please elaborate on your answer and list the corresponding documents, providing a brief description of each of them (documents might be requested afterwards):

1. **In terms of organizational structure and level of responsibilities related to the quality control system:**

|  |  |
| --- | --- |
| * 1. What is the organizational structure of the unit(s) devoted to such system within your SAI? (Please, attach your SAI’s organizational chart, if available.)
 |  |
| * 1. What procedures has your SAI used to implement a clear assignment of authority and responsibilities level (hierarchical scheme) to its personnel?
 |  |

1. **To which extent could your SAI implement “ISSAI 40 – Quality Control for SAIs” and “ISSAI 1220 – Quality Control for an Audit of Financial Statements” considering its mandate, structure, risks and the kind of work that it does? If it is not possible, what quality control measures has your SAI implemented?**
2. **Has your SAI developed any standards, policies and/or procedures to ensure:**

|  |  |
| --- | --- |
| [ ]  Yes[ ]  No | 1. That all the audit work carried out is subject to review –including review of the audit plan, working papers and the work of the team, and regular monitoring of the progress of the audit by relevant levels of management or an external opinion– as a way to contribute towards quality and to promote the personnel’s learning and growth.
 |
| [ ]  Yes[ ]  No | 1. That when difficult or contentious issues arise, the SAI will resort to technical experts to help solving such issues, as appropriate.
 |
| [ ]  Yes[ ]  No | 1. That any difference of opinion within the SAI is clearly documented and resolved before a report is issued.
 |
| [ ]  Yes[ ]  No | 1. That your SAI acknowledges the importance of quality control reviews of its audits and that the issues brought forth are resolved in a satisfactory manner before issuing a report.
 |
| [ ]  Yes[ ]  No | 1. The corresponding approval to issue a report.
 |
| [ ]  Yes[ ]  No | 1. An internal culture that acknowledges that quality is essential in all jobs and at the stages of the audit process.
 |

Please list any relevant documentation that support the statements you ticked/selected above and provide a brief description of each of them (documents might be requested afterwards):

1. **What standards, policies and procedures has your SAI established and implemented to identify, analyze and mitigate the risks (i.e. internal, external, inherent and/or control risks):**

|  |  |
| --- | --- |
| 1. To ethical conduct within the institution, and/or
 |  |
| 1. That can affect quality in the execution of the SAI’s work?
 |  |

In addition, please elaborate on your response by stating how does your SAI treats any non-compliance with ethical values, including the protection of those who report any suspected wrongdoing.

1. **Does your SAI have a system in place to ensure that all the objectives/priorities within the SAI conform to quality? If so, how does it work?**
2. **In case your SAI has jurisdictional activities, describe the specific quality control system put in place to ensure the highest quality level of investigations and judgments.**

Please elaborate on your answer and, if applicable, list any related documents, providing a brief description of each of them (documents might be requested afterwards):

1. **How does your SAI elaborate, disseminate, implement and update its Code of Ethics? In case that your SAI does not have one, please explain why and when it will be elaborated.**
2. **What policies and procedures has your SAI established and applied so that an audit team, as a whole, possesses the knowledge, skills and experience necessary to carry out successfully the audit work?**
3. **Does your SAI have a training center? If your answer is affirmative:**

|  |  |
| --- | --- |
| 1. What role does this training center play in the implementation process of the SAI’s Quality Management System?
 |  |
| 1. Has your SAI established any procedures for selecting staff to participate in trainings (internal or external) and obtain professional qualifications or continue to keep them up to date and relevant?
 |  |

1. **Are your SAI's organization and processes certified by any international quality standard (such as ISO 9001)? If so, which parts or processes and since when?**

1. **Is there any specific software (technical resources) that your SAI uses for its Quality Management System with the aim of securing quality control and quality assurance?**

If you have such resources available, please list them below and provide a brief description of each of them (if applicable, documents might be requested afterwards).

1. **Does your SAI have and apply any monitoring process to assure that policies and procedures related to its quality control system are relevant, adequate and operating effectively?**

If the answer is affirmative, please state if there is an impartial assessment team within the SAI with this attribution and state which criteria/indicators this team considers.

1. **Does your SAI have policies and procedures designed and in place to carry out its audits and other work in accordance with relevant standards and applicable legal and regulatory requirements that include:**

|  |  |
| --- | --- |
| [ ]  Yes [ ]  No | 1. Matters relevant to promote consistency in the quality of the work performed.
 |
| [ ]  Yes [ ]  No | 1. Supervision responsibilities.
 |
| [ ]  Yes [ ]  No | 1. Review (self or external assessment) responsibilities (including the SAI’s quality control and quality assurance systems to verify the extent to which goals are accomplished).
 |

According to the statements you ticked above, please specify the following:

|  |  |
| --- | --- |
| 1. How your SAI applies them?
 |  |
| 1. What kind of internal and external review (SAI PMF, ISO 9001, peer review, etc.) it has undergone lately?
 |  |
| 1. Corresponding reports are available to the public?
 |  |
| 1. List any relevant policies and procedures, including a brief description of them, established to carry out its audits (corresponding documentation might be requested afterwards)
 |  |

1. **Does your SAI draft progress reports concerning its quality control work, including deficiencies and recommendations for remedy?**

If the answer is affirmative, please state if these reports are being submitted to the top management or if related discussions take place with staff in the unit and/or external experts.

1. **Does your SAI have indicators to measure quality management? If so, which ones are they and how frequently they are applied and reviewed?**(These indicators may refer to the scope of the audits, number of audits of each type performed, number of requested interventions that were acted upon, number of implemented quality assurance recommendations, customer satisfaction surveys, peer reviews and others.)
2. **What results has your SAI obtained with the implementation of quality management, in terms of the SAI’s contribution towards:**

|  |  |
| --- | --- |
| **Activity** | **Results** |
| 1. Strengthening accountability, transparency and integrity?
 |  |
| 1. Demonstrating its continued relevance (importance) and the value and benefits to society through high quality outputs?
 |  |
| 1. Being a model organization from your key stakeholders’ perspective?
 |  |

1. **Has your SAI ever contracted external auditors –either external auditors contracted to audit public institutions on behalf of the SAI or to audit the SAI itself–? If so, does it have a quality control system that ensures the quality of their audit work?**
1. Describes the sum of the measures taken to ensure high quality of each audit product. It is carried out as an integrated part of the audit process. For a system of quality control to be effective, it needs to be part of the SAI’s strategy, culture, policies and procedures, as outlined in its guidance. In this way, quality is built into the performance of the work of each SAI and the production of the SAI’s reports, rather than being an additional process once a report is produced. (ISSAI 40, p. 2 and SAI PMF, Annex 1. Definition of Key Terms, p. 139.) [↑](#footnote-ref-1)
2. A monitoring process designed to provide the SAI with reasonable assurance that the policies and procedures relating to the system of quality control are relevant and adequate and are operating effectively. The monitoring process should include periodic evaluation of the SAI’s system of quality control, including a sample of completed work across the range of work carried out by the SAI. The responsibility for the monitoring process should be assigned to an individual with sufficient and appropriate experience and authority in the SAI and who is independent, i.e. has not taken part in the work or any quality control of the work. (ISSAI 40, p. 13 and SAI PMF, Annex 1. Definition of Key Terms, p. 139.) [↑](#footnote-ref-2)