



INTERNAL AUDIT COMMUNITY OF PRACTICE

# Working group on Quality Assurance

Steps done and plans for the future



Public Expenditure Management  
Peer Assisted Learning

# Working group on Quality Assurance



- Working group leaders
  - Ljerka Crnković
  - Trajko Spasovski
  - Svilena Simeonova
  - Maksym Tymokhin



# Working group on Quality Assurance



- **Objectives**

This workshop intends to help internal auditors to:

- understand how to apply the IPPF of the IIA and International Standards for the Professional Practice of Internal Auditing on quality assessment review case study
- develop a solid understanding of the process used to complete a periodic internal assessment or external quality assessment of an internal audit activity
- discover proven quality assessment tools and techniques
- learn from country experience on QA methodology - explore the recommended internal and external quality assessment approaches and identify the best approach for their own organization



# Working group on Quality Assurance



- Work done in Budapest and Lviv

## **Budapest**

- overview of the results of the IA CoP meeting in Ohrid
- survey results on Quality Assurance
- presentation on IPPF standards on QC and QA by Jean-Pierre Garitte
- country experience on QA and QC Template (Hungary, Poland)
- elaboration of Ongoing supervision

## **Lviv**

- further elaboration of Ongoing supervision
- country experience on QA and Ongoing supervision (Ukraine, Portugal, Armenia, Bulgaria)



# Working group on Quality Assurance



- Result from Budapest and Lviv workshop
  - start to develop Annex to *PEM PAL Good Practice Internal Audit Manual* regarding Quality assurance - Part 4
  - Ongoing supervision
    - the quality control measures during the individual audit assignment



# Working group on Quality Assurance



- Objectives of Ongoing supervision

The supervision over the engagement implementation should ensure:

- performance of the engagement only by auditors who have the necessary knowledge, skills and other qualifications
- drawing up working documents corresponding to the checks planned
- appropriate instruction during engagement planning and approval of the working documents for its implementation
- implementation of the engagement audit plan and working programme(s)



# Working group on Quality Assurance



- Cont'd

- adequate support of the findings, conclusions and recommendations made during the engagement by working documents containing sufficiently reliable, appropriate and useful information
- ensuring the accuracy, objectivity, clarity, precision, constructiveness and timeliness of the information provided relevant to the engagement
- ensuring the achievement of the engagement objectives
- creating conditions for improving the internal auditors' knowledge, skills and competences



# Working group on Quality assessment



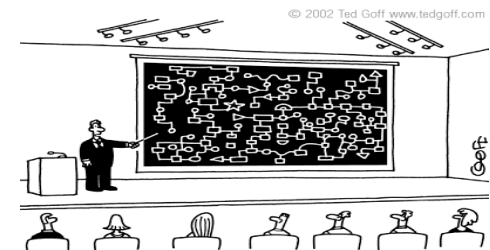
- What has been done
  - skeleton template for quality assurance covering all topics of a quality assurance and improvement program developed
  - the template on Ongoing supervision finalised
  - material/questions for for the component Audit entity survey prepared



# Working group on Quality Assurance



- Plans for future
  - all the subchapters on ***PEM PAL Good Practice Internal Audit Manual*** should be elaborated
  - content of the ***PEM PAL Good Practice Internal Audit Manual*** regarding Quality assessment should be revised/updated



"This is our plan for  
the next 1,000 years."





INTERNAL AUDIT COMMUNITY OF PRACTICE

***Thank you!***



Public Expenditure Management  
Peer Assisted Learning