

AUDIT QUALITY MANAGEMENT SPECIALIST CERTIFICATE - PILOT

Creating competencies for quality management

Is your SAI passionate about audit quality?
Would you like to nominate your people to
strengthen their competencies in quality
management and join a global community
of Audit Quality Management Specialists?

**Put forward your candidates and
support their journey towards becoming
IDI certified Audit Quality Management
Specialists!**

The [revised ISSAI 140](#) introduces a systemic, dynamic, scalable, and risk-based approach to managing audit quality. It calls on SAIs to establish a system that drives continuous improvement through risk management, monitoring and remediation, and evaluation. This shift opens the door for SAIs to set up systems of audit quality management which are fit for purpose in their context and tailored to meet their unique quality objectives.

This certificate aims to build a global pool of IDI certified audit quality management specialists, competent and committed in facilitating set up, implementation and operation of Systems of Audit Quality Management in SAIs.

APPLY NOW

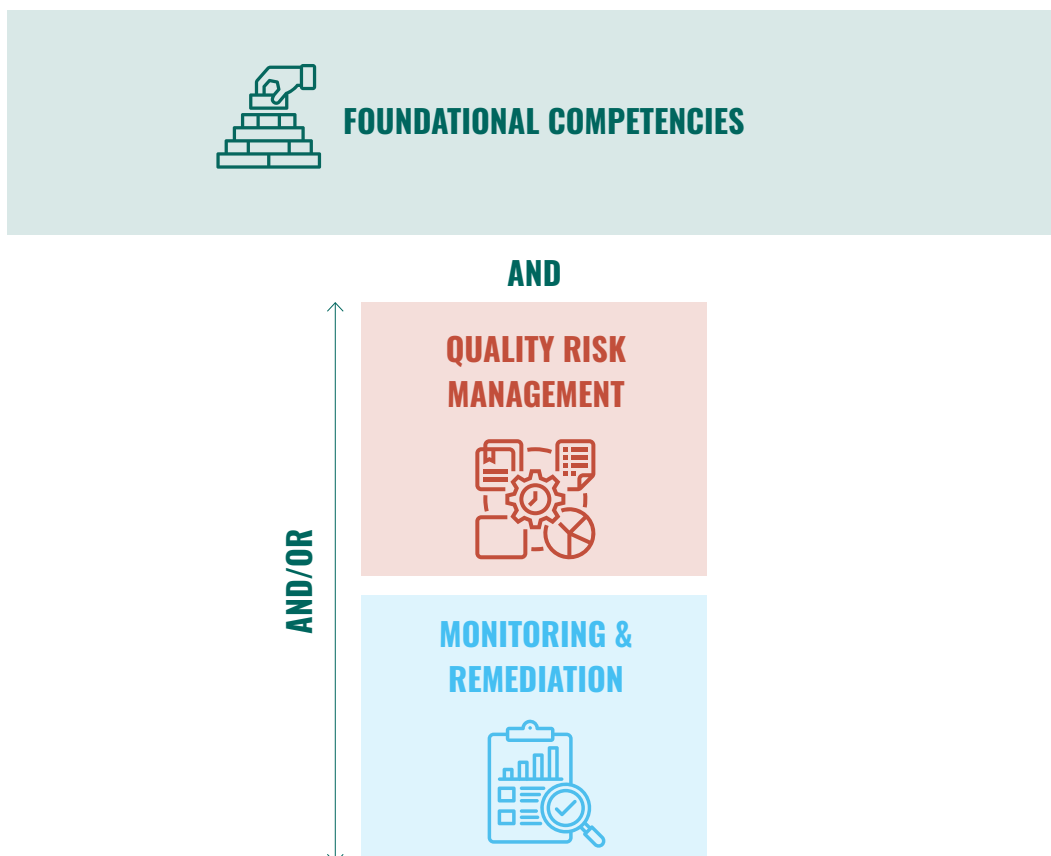
What does an AQM Specialist look like?

An AQM Specialist is more than just a technical expert, they are a driving force for audit quality. Their role is built around a T-shaped competency framework with foundational competencies that cut across all specialists, and two specialised competencies on quality risk management and monitoring and remediation.

With a strong foundation in communication, collaboration, leadership, and problem-solving, they bridge gaps, facilitate change, and inspire continuous improvement. Their ability to analyse complex audit quality challenges, think critically, and adapt to evolving standards makes them invaluable in shaping a robust quality management system aligned with the revised ISSAI 140.

Beyond these foundational strengths, an AQM Specialist brings specialised expertise in two critical areas: quality risk management and monitoring & remediation.

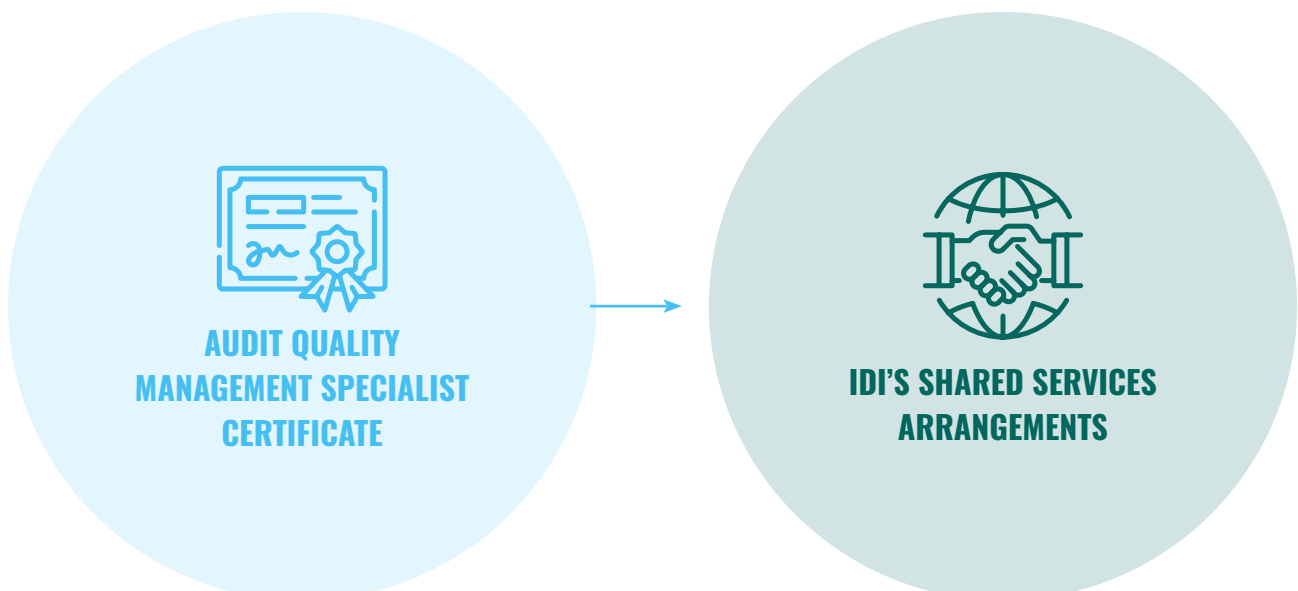
By combining these specialised competencies with a strong foundational skill set, an AQM Specialist embodies both strategic thinking and technical excellence, making them a key player in advancing audit quality management at every level.



- **Quality Risk Management** – AQM Specialists guide and support the establishment of quality objectives, ensuring they align with the organisation's mandate and strategic direction. They help shape objectives that are clear, relevant, and achievable, providing a strong foundation for managing quality risks. In helping SAIs manage risk, they facilitate processes for identifying potential risks, and ensuring appropriate responses are in place. They help SAI leadership in fostering a forward-thinking, risk-aware culture that strengthens audit quality at every stage.
- **Monitoring & Remediation** – Even the best-designed systems need continuous refinement. AQM Specialists facilitate the set up for monitoring of audit quality measures, ensuring that insights are gathered to identify areas for improvement. They facilitate the monitoring, helping to translate lessons learned into meaningful enhancements. By supporting trend analysis, root cause assessments, and the development of corrective actions, they help foster a culture of continuous improvement and accountability.

Becoming part of the Shared Services Arrangements

What makes the certificate unique is the experience and opportunities that it can bring through the shared services arrangements. Once certified, the AQM Specialist will become part of the global pool under the IDI's Shared Services Arrangements. The IDI's Shared Services Arrangement is designed as a collaborative global or regional mechanism to help SAIs set up and maintain their SoAQM in line with the revised ISSAI 140. SAIs can tap into this resource for support in setting up their SoAQM or carrying out specific quality management processes. AQM Specialists will either guide the process or provide expert advice to ensure effective implementation. By offering access to specialised expertise and global best practices in audit quality management, this arrangement helps SAIs overcome challenges related to limited human resources and competencies. The details of shared services arrangements will be worked out by IDI in collaboration with key stakeholders.



What value will a certificate as AQM Specialist bring?

VALUE FOR THE SAI AUDITOR



Professional Recognition:

Earning the Certificate in AQM recognises expertise, enhancing career prospects and distinction within the public sector as leaders in audit quality management.



Credibility:

Certification adds credibility, reinforcing role as trusted professionals within the SAI. It boosts confidence in managing quality systems and contributes to both personal growth and organisational success.



Professional Competence:

The certificate provides tailored education on quality management specific to the public sector, equipping you with the skills and knowledge to implement the new approach to audit quality management. You will have access to high-quality resources that offer the latest insights and best practices in areas of audit quality management.



Continuous Learning and Growth:

The certification opens doors to ongoing education and career advancement, supporting professional development while empowering SAI professionals to lead continuous improvements in audit quality.



Professional connections:

Certification establishes global network, sharing best practices and collaborating with peers worldwide, ensuring they stay at the forefront of audit quality management.

VALUE FOR THE SAI



Professionalisation of auditors:

Certificate ensures that SAI professionals reach a consistent standard of knowledge and skills as outlined in the Competency Framework. This enhances the organisation's ability to implement quality management practices, especially in alignment with the revised ISSAI 140, ensuring high-quality and high impact audits.



SAI Credibility and public trust:

Having certified professionals managing or overseeing quality management systems boosts the credibility and trustworthiness of the SAI. Stakeholders gain confidence in the SAI's ability to uphold the highest standards of integrity, professionalism, and audit quality.



Strategic Positive Change:

With certified AQM specialists on board, SAIs can tap into a wealth of strategic knowledge. These professionals contribute not only to the efficient execution of quality management tasks but also play a key role in driving continuous improvement, identifying areas for growth, and enhancing the overall success of the SAI.



Access to global experts:

The shared services arrangement created through the pool of certified AQM specialists provides SAIs access to global experts to support them in setting up and maintaining SoAQM.

VALUE FOR THE COMMUNITY



Audit quality integrity



Alignment with quality targets



Access to global expert

Value for the SAI auditor:

As a SAI auditor, you are taking a significant step towards enhancing your career and contributing to the future of audit quality management. The certificate offers you an opportunity to gain specialised education grounded in a robust competency framework, helping you develop the expertise necessary to drive impactful quality management practices. Not only will you be equipped to strengthen audit quality within your SAI, but you will also gain access to a global network of professionals, sharing best practices and learning from the international community through IDI's Shared Services Arrangements. This is your chance to elevate your professional profile, gain recognition, and contribute to a global movement towards continuous improvement in audit quality.

WHAT TO EXPECT UPON JOINING

Immerse in Education and Reflection:

Actively engage in the Education modules and prepare Initial Professional Development Portfolio (IPDP), where you will deepen your knowledge and sharpen the skills required for effective audit quality management, tailored to the public sector context. This is your opportunity to build a strong foundation in audit quality principles.

Showcase Your Competencies:

Participate in the competency assessment through our machine-marked exam. This assessment is designed to evaluate the practical application of the competencies you've gained throughout the certification process, ensuring you're fully equipped to tackle the challenges of audit quality management.

Get certified:

Successfully complete the assessment, and you'll earn a competency-based certificate, officially recognising your expertise in Audit Quality Management. This certificate will distinguish you as a proficient professional committed to driving audit quality improvements within your SAI and across the public sector.

Value for the SAI

Quality management sits at the core of a professional SAI. Effective quality management impacts SAI effectiveness, credibility and trust in the SAI. The certificate offers an opportunity to equip your auditors with specialised education based on the established competency framework, while your SAI provides the local context needed for them to truly maximise their skills. Beyond improving audit quality within your SAI, they will also have the chance to engage with the broader international community through IDI's Shared Services Arrangements that can facilitate sharing of their knowledge and learning from others.

Value for the community:

When a Supreme Audit Institution (SAI) states that it has conducted its audit in line with the International Standards of Supreme Audit Institutions (ISSAI), it's an important assurance to the users of the audit, giving them confidence in its accuracy and reliability. But for this statement to carry weight, the SAI must have a System of Audit Quality Management (SoAQM) that aligns with the revised ISSAI 140. That's where the AQM Specialist comes in. By helping SAIs set up and implement an effective SoAQM system, the AQM Specialist ensures the SAI has a solid foundation to confidently back up its claim. This, in turn, gives the whole community greater assurance that audits are carried out in line with ISSAI, supported by a quality management system that strengthens the SAI's credibility.

How can the SAI collaborate with us?

Through this certificate, your SAI is not only building internal capacity but also playing a key role in the global effort to improve audit quality.

Let's work together to create a stronger audit community!

- SAI can nominate auditors for our certificate. SAI has the flexibility to nominate the right people for the right roles, whether it's one specialist in Quality Risk Management or representatives for each audit stream in Monitoring and Remediation (financial, performance, and compliance audit). Please refer to the nomination guidelines for more details of our nomination criteria.
- SAI can support your nominees by providing them enough time and IT resources to fully participate and engage with the initiative.
- SAI covers the AQMS assessment exam fee, which is capped at 125 USD per nominated auditor.
- SAI commits to allow the nominees, after successfully getting certified, to participate in the global pool under the IDI's shared services arrangements.



What does the AQMS certificate process look like?

The AQM Specialist Certificate follows the Education, Assessment and Assessment (EAR) Framework. Each SAI auditor accepted into the AQM Specialist Certificate Pilot, will need to complete the following:

1. EDUCATION

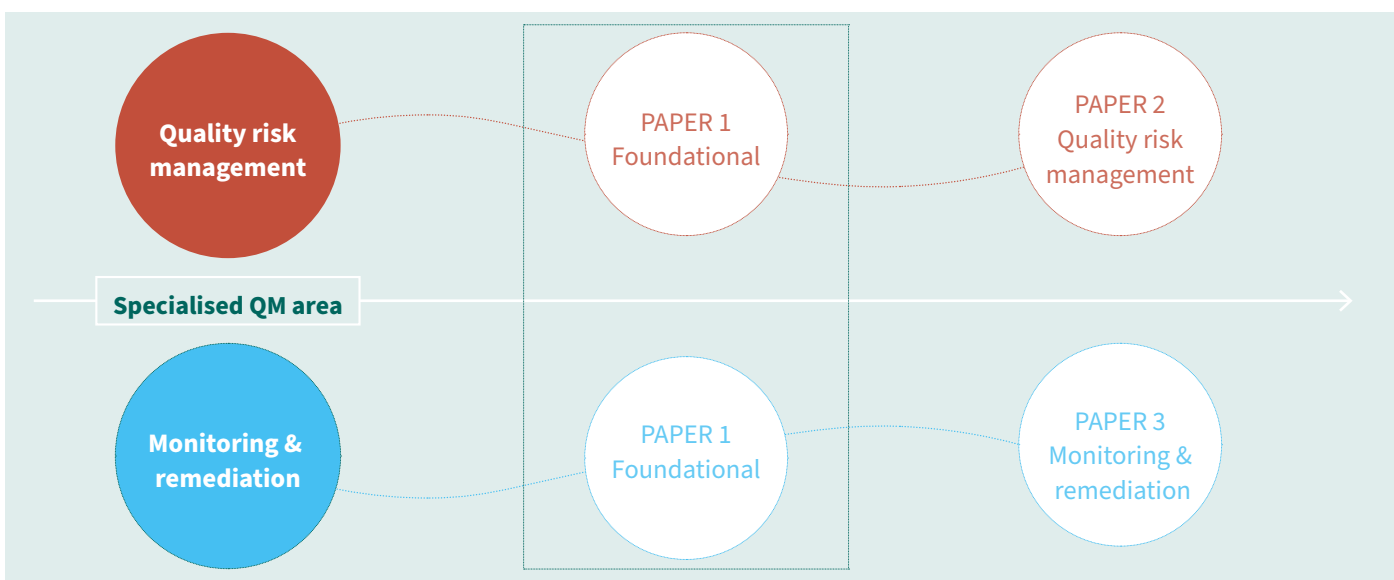
The AQMS education will give the SAI auditor access to an integrated online platform that offers more than 30 hours of digital education structured around three comprehensive papers:

1. AQMS foundational competencies
2. Quality Risk Management Process
3. Monitoring and Remediation Process.

More than just a self-paced education, the learning experience encourages social learning, where participants can connect, exchange ideas, and

collaborate with peers and mentors through engaging discussions and activities. Plus, a rich collection of additional resources and tools is available to support deeper exploration of key quality management topics.

Each SAI auditor can choose the area of specialisation. Depending on the specialisation chosen, SAI auditors will need to complete the respective papers, including the Initial Professional Development Portfolio (IPDP) described in the third component of the framework, as follows



Self-paced learning	Social learning	Resources
Self-paced asynchronous digital education Three papers covering: <ul style="list-style-type: none"> • Foundational competencies with around 14 learning hours • Quality Risk Management with around 9 learning hours • Monitoring and Remediation with around 11 learning hours 	Interactive discussion forum Practical exercises on quality management topics Webinars	SoAQM Playbook with technical guidance and tools SoAQM practices Videos Useful links

2. ASSESSMENT

On successful completion of mandatory activities (digitised education and completion of the Initial Professional development portfolio) learners will be eligible to take application based assessment exam. Learners who achieve the pass mark of 65% will be awarded a certificate as an Audit Quality Management Specialist.

Assessments can be taken at a Pearson Vue test centre, or where this is not available, through the Pearson Vue 'OnVue' system with online proctoring at an approved venue outside of the SAI.

The AQMS Assessments are based on the learning outcomes set out in the education for foundational and specialised topics on Quality Risk Management

and Monitoring and Remediation. The AQMS assessments evaluate learners through a computer-marked exam:

Paper	Assessment Exam Pass rate
Foundational Competencies	at least 65%
Specialised (Quality Risk Management OR Monitoring and Remediation)	at least 65%

AQMS assessments adhere to the principles of fairness, validity, reliability, integrity, scalability, inclusivity.

Before the actual assessment exams, mock exams will be provided to help SAI auditors in the preparation.



3. REFLECTION

The reflection aspect is where everything begins to come together. It gives learners the space to internalise what they've learned and make meaningful connections between the technical concepts covered in the education component and their practical application within their own SAI. Reflection is not an afterthought, it is a key step that helps learners move from understanding to ownership, from theory to practice. Both the education and the assessments will provide opportunities for the learners to improve their ability to exercise professional judgement.

As part of this process, learners will document their insights in the Initial Professional Development Portfolio (IPDP). This portfolio serves as a personal learning record and planning tool, enabling learners to think critically about how their new knowledge and skills can be adapted and applied within the unique context of their SAI. To support this, a set of guiding questions will be provided to help frame their thinking and encourage deeper reflection. These questions will prompt learners to explore not just what they've learned, but how it can be embedded into their systems, structures, and day-to-day work.

Once they've worked through the technical concepts—engaging with exercises, case studies, and practical examples—learners will then be asked to reflect on how these concepts translate into action. They'll consider how to tailor the implementation of quality management principles to their current organisational realities, including existing human resources, institutional structure, and operational culture.

This reflective process invites learners to begin sketching out how the different functions of the System of Audit Quality Management might be set up in their SAI. They will be encouraged to think through questions such as: Who would take responsibility for which functions? How might existing roles be adapted or redefined? What methodologies might be appropriate and realistic for their setting? How would the key processes unfold in practice, and what kind of documentation would be needed to support them?

This exercise is not meant to be a full implementation plan, but rather an initial, thoughtful exploration of how their learning might take root. It's about starting to imagine what change could look like on the ground.

To ensure the quality and relevance of these reflections, a sampling of learner portfolios will be reviewed. This review will assess both the completeness of the entries and their relevance to the objectives of the certification. The aim is to encourage meaningful engagement and support learners in using the IPDP as a practical tool that not only captures their learning journey but also guides their next steps in strengthening audit quality within their SAI.

How to apply?

Each SAI can nominate up to four SAI auditors.

We recommend that SAIs nominate at least one candidate for specialisation in Quality Risk Management and up to three candidates for Monitoring & Remediation, covering financial audit, performance audit, and compliance audit

SAIs should ensure gender representation in their nominations (e.g. if there are four nominations, at least two should be female), fostering an inclusive environment that reflects the diversity and strengths of our community. Gender balance is part of the criteria in accepting the nominations from the SAI.

The nomination should be submitted by the SAI using the nomination link. SAI nomination needs to be supported by the following:

- **Approval and commitment** from the Head of SAI, using the provided [commitment and nomination template](#). This reflects the SAI's commitment to support the nominated SAI auditors throughout their certification journey, providing for them sitting the exams and making them available for the shared pool.
- **Curriculum vitae** of each nominated individual.

WE ARE LOOKING FOR CANDIDATES WITH THE FOLLOWING ATTRIBUTES:



Hold **supervisory or functional leadership roles** related to audit or quality management within the SAI (e.g., audit team leaders, audit team supervisors)



Communicate proficiently in **English**



With at least **5 years of experience** in auditing or quality management



With relevant professional qualifications such as: IDI certified PESA auditor, Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Association of Chartered Certified Accountants (ACCA) qualified professional, Chartered Accountant



Demonstrate a **clear commitment to serving in the SAI for a minimum of 5 years** at the commencement of this certificate. This ensures the SAI can fully benefit from the initiative's impact.



Has a **strategic grasp of SAI operations**, audit quality, and stakeholder engagement, with core audit skills, leadership experience, and a commitment to continuous improvement.

What are the learning outcomes?

The Certificate offers a comprehensive educational pathway designed to develop the competencies outlined in the Competency Framework for Audit Quality Management Specialists.

The learning outcomes encompass all the necessary competencies for establishing and implementing the System of Audit Quality Management (SoAQM) in line with the revised ISSAI 140. This includes outcomes that focus on knowledge, skills, and personal attributes, ensuring that SAI auditors demonstrate required competencies for facilitating systems of audit quality management.

[Learn more about the learning outcomes below!](#)

Each SAI professional participating in AQMS will complete TWO papers:

- One foundational paper: This covers outcomes related to setting up the SoAQM, excellence and professional behaviour, stakeholder engagement, and drive for positive change.
- Either one of the two specialised papers: Focused on Quality Risk Management, and Monitoring and Remediation, participants will choose specialisation based on their role and interests. The learning outcomes will ensure they develop deep knowledge and skills necessary for executing quality management processes effectively.

FOUNDATIONAL PAPER

By studying this paper, the learner will achieve the following learning outcomes:

Explain the new approach to audit quality management in accordance with the revised ISSAI 140

Define minimum documentation for the design, implementation and operation of the System of Audit quality management

Conduct needs analysis to enable transition from the existing systems to the System of Audit Quality Management

Design effective change management strategy to support the design, implementation and operation of the System of Audit Quality Management Specialist

Explain the Quality Risk Management Process involving the establishment of quality objectives, identification and assessment of quality risks, design and implementation of responses, and the update on the results as needed

Define the roles and responsibilities of an Audit Quality Management Specialist that will support the overall and operational responsibilities identified in the standards

Identify a fit for purpose approach to set up the system reflecting the specific SAI context

Explain the Monitoring and Remediation Process involving review of the system at the organisational level, and review of audits at the engagement level

Explain the evaluation process including the conclusion on the system

Facilitate the set up and maintenance of the System of Audit Quality Management.

Develop SoAQM policies and procedures based on the results of the needs analysis

QUALITY RISK MANAGEMENT PAPER

By studying this paper, the learner will achieve the following learning outcomes:

Establish quality objectives appropriate for the SAI context

Identify quality risks that threaten the achievement of quality objectives

Assess the likelihood and impact of quality risks revised ISSAI 140

Prepare sufficient and appropriate documentation for the quality risk management process

Respond to the assessed quality risks by defining the design proportionate to the risks, and tracking implementation efforts

Implement Engagement Quality Review (EQR) as response to quality risk involving the significant judgments made by the audit engagement team and the conclusions reached

Update the result of the quality risk management to adapt to the changes in the nature and circumstances of the SAI or its engagements

MONITORING AND REMEDIATION PAPER

By studying this paper, the learner will achieve the following learning outcomes:

Plan the monitoring and remediation activities

Perform monitoring and remediation at the organisational level and engagement level

Identify deficiencies in the system
Analyse root causes of the deficiencies using appropriate tools

Evaluate the pervasiveness and severity of the deficiencies

Design remedial actions to address the deficiencies including their root causes

Evaluate the appropriateness of the design and implementation of the remedial actions

Prepare a report that appropriately reflects the result of monitoring and remediation action

Prepare sufficient and appropriate documentation for the monitoring and remediation process

APPLY NOW