

# GUIDANCE 3: RESPONSIBILITIES FOR AUDIT QUALITY

While the system of audit quality management is considered the ultimate responsibility of the Head of SAI (or other appropriate individuals contemplated in par 26 of revised ISSAI 140), ensuring audit quality requires the commitment and participation of each individual from the Head of SAI down to the staff level to ensure proper functioning and effectiveness of quality mechanisms. The respective responsibilities of individuals within the SAI may include the following:

