THE SYSTEM OF AUDIT QUALITY MANAGEMENT

A playbook for Supreme Audit Institutions

ACKNOWLEDGEMENT

The INTOSAI Development Initiative (IDI) staff developed the Playbook on System of Audit Quality Management (SoAQM) in collaboration with the following resource persons from different Supreme Audit Institutions (SAI). The IDI extends its gratitude to these contributors for their valuable insights and technical expertise, which were instrumental in developing this Playbook.

No.	Name of Resource Person	Name of SAI
1	Bogna Kuczynska	European Court of Auditors
2	Alan Findlay	European Court of Auditors
3	Andy Fischer	National Audit Office, UK
4	Patrick Smith	SAI Cayman Islands

IDI would also like to acknowledge the constructive feedback provided by the SAIs of Albania, Cyprus, Azerbaijan, Bosnia and Herzegovina, Maldives, Pakistan, Tanzania, Eritrea, Jamaica, St Lucia, Cayman Islands, and Guyana who participated in the SoAQM global pilot.

Quality Statement for System of Audit Quality Management (SoAQM) Playbook

Introduction

The IDI Quality Management System specifies the requirements for ensuring the quality of products developed by IDI, including those developed in collaboration with other external stakeholders including INTOSAI bodies. It requires IDI to apply a risk-based approach to quality management, leading to the design of an appropriate quality management process, including a quality review. It further requires IDI to include within the product a quality statement based on the results of the quality review.

Quality Management Process

For this product, IDI designed a quality management process at least equivalent to that required under INTOSAI Due Process. This included:

- Approval by the IDI Board to create the product as part of the IDI Operational Plan
- Development of Terms of Reference to guide the product development
- Peer review of the draft product by appropriate experts external to IDI
- Modification based on review
- Public exposure for a period of at least 90 days
- Consultation with relevant stakeholders
- Modifications of the product based on comments received during public exposure and consultation
- Proofreading, editing and translation of the product by competent persons
- Appropriate approval(s) of the final product
- Independent review of the quality management process

Quality Review Process

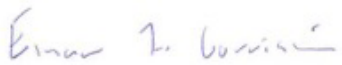
Shourjo Chatterjee, Corporate Support, IDI has undertaken an independent quality review of the process followed for the development of this product as per the provisions of the policy. This quality review process was designed to provide all stakeholders with assurance that IDI has designed and implemented an appropriate quality management process based on set quality objectives and its assessment of quality risks.

Results of the Quality Review

The quality review of the process followed in developing this product concluded that an appropriate quality management process was designed and implemented in all respects.

Conclusion

IDI assures the users that this product has been subjected to a quality management process equivalent to that required under Due Process for the INTOSAI Framework of Professional Pronouncements.



Einar Gørrissen
Director General
INTOSAI Development Initiative
Dated: 10 September 2025

What's on this Playbook?

About this Playbook

This Playbook is applicable to SAIs who are carrying out audit engagements in accordance with the international standards. With the introduction of the risk-based approach in quality management, the IDI developed a Playbook to support SAIs in establishing a System of Audit Quality Management (SoAQM) consistent with the organisational requirements of the revised ISSAI 140 Quality Management for SAIs. The playbook offers options and actions proportionate to the Supreme Audit Institution's (SAI) mandate, size, structure, and other circumstances. The Playbook covers the SAI's key decisions in establishing the system at the organisational level and in managing audit quality. It provides different options on how the SAI can establish a SoAQM, conduct the quality risk management process, strengthen the monitoring and remediation process, perform the evaluation of the system, and manage quality at the audit practice level.

Relevant explanatory materials and tools are provided throughout this Playbook, where necessary. The concepts, tools, and examples are devised from a general SAI perspective to cater to the SAI's different local contexts. The SAIs may customise and make these concepts and tools specific to their needs when enhancing or developing their systems. The explanations and tools in the resource materials address the documentation requirements under the revised ISSAI 140. The Playbook focuses on establishing quality mechanisms at the systems level, helping the SAI bring together various practices and tools like pieces of a puzzle. When it comes to defining other aspects of SoAQM in more operational or detailed terms, the SAI can make use of other supplemental resources and support offered by IDI, as detailed in Annex 1.

This Playbook consists of the five key decisions in managing audit quality. On each of these decisions, the SAI can select actions/options that are proportionate to circumstances of the SAI. While different SAIs may adopt different actions/options, either of these options, or combination of these options, can assist the SAIs in ensuring audit quality. The SAI may refer to the explanatory materials and tools shown on the respective topics to gain more insights about audit quality management. Reading this Playbook is not a substitute for reading the revised ISSAI 140.

Pilots of the System of Audit Quality Management (SoAQM)

In 2023, the IDI launched a global pilot to support 12 SAIs in the English-speaking regions in setting up SoAQM consistent with the revised ISSAI 140. In 2024, five additional SAIs received ongoing support in the Pacific Association of Supreme Audit Institutions (PASAI) region. In 2025, 6 SAIs in Asia and the Pacific started their SoAQM journey under the support of ADB, and 14 SAIs joined in the SoAQM for Organisation of Latin American and Caribbean Supreme Audit Institutions (OLACEFS). The professional education component and the blended support provided to the SAIs were built on the contents of this Playbook. The pilots provided opportunities to test the options and actions in setting up their fit-for-purpose SoAQM, including the application of processes and tools. Lessons learned from the pilots were analysed to further improve the playbook.

To supplement the actions/ options in managing audit quality, this Playbook also provides good practices by introducing the suggested tools and embedding relevant information in the discussion. An orange icon (see sample on the top appears throughout the Playbook to indicate that certain information in the discussion are part of good practices which the SAI may or may not adopt.

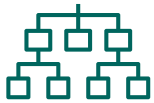
Who can use the Playbook?

The playbook may be used by SAIs of all sizes and contexts, with or without an existing documented quality system. The playbook can also add value to those SAIs with well-established processes that are planning to upgrade to a more proactive and risk-based approach to quality management.

For any feedback and suggestions in further improving the Playbook, please send e-mail to soaqm@idi.no

Within the SAI, the playbook can provide guidance or reference to the following:

TOP LEADERSHIP – by leveraging on the options provided in making key decisions when setting up the system



FUNCTIONAL LEADERSHIP AND THOSE IN THE RESEARCH AND METHODOLOGY FUNCTIONS – through the use of technical guidance and tools when designing customised policies for the SAI

EXISTING RISK MANAGEMENT UNIT, if any - by mapping their broader risk assessment processes vis-à-vis the quality risk management to integrate the quality considerations per revised ISSAI 140

DEVELOPMENT PARTNERS AND OTHER STAKEHOLDERS - the Playbook can also be used by development partners and other stakeholders who plan to provide support in building organisational level and professional staff capacity to SAIs to the extent that the support directly relates to audit quality as per the revised ISSAI 140. This can also provide a valuable reference to those implementing the new quality management standards following similar principles of revised ISSAI 140.

EXISTING QUALITY ASSURANCE UNITS, if any, - in the enhancement of practices, scope, methodology, and tools to transition to a more proactive monitoring and remediation process

QUALITY REVIEWERS WITHIN AUDIT ENGAGEMENTS AND OTHER INDEPENDENT REVIEWERS including Engagement Quality Reviewer – by adapting the practice and tools to ensure a robust review framework

AUDITORS – to get holistic insights about the focus of the quality review, and to assess readiness for such reviews

About the Revised ISSAI 140 – Quality Management for SAIs

In November 2023, the revised ISSAI 140 - Quality Management for SAIs has been endorsed with the effective date of 1 January 2025. The revised standard moved towards a holistic and systemic risk-based approach to quality management. The extant ISSAI 140 – Quality Control for SAIs identified the quality control elements which include: (a) leadership responsibilities for quality within the SAI, (b) relevant ethical requirements, (c) acceptance and continuance, (d) human resources, (e) performance of audits and other work, and (f) monitoring. The revised ISSAI 140 added the 'risk assessment process' and 'information and communication' components. In addition, the 'resources' component is expanded to also include technological resources, and intellectual resources. The following are some of the key enhancements in ISSAI 140:

- **A process-oriented structure of requirements.** As compared with the previous version which follows the components of the system in structuring the principles, the revised ISSAI 140 is now structured based on the process from the establishment of the system up to the evaluation of the system.

- **A system driven by quality objectives.** The quality objectives are the desired outcomes in relation to the components of system of quality management that the SAI aims to achieve.

- **Risk-based approach to quality management.** The new 'risk assessment' component promotes a more needs-based approach in managing quality through identification and assessment of quality risks, and design and implementation of responses to address such risks. This approach enables the SAI to allocate its resources to areas that are of most significance and customise the design of the system of quality management based on the SAI's needs. The iterative nature of the risk management process allows flexibility through the modification of quality objectives, risks, and responses as the need arises. Reference from 'quality control' is transitioned to a broader concept of 'quality management' to reflect the enhancement in the revised ISSAI 140.

- **More robust governance and leadership.** The quality objectives for 'Governance and Leadership' component emphasize the need for appropriate organisational structure, assignment of roles, responsibilities (including accountability) and authority in the design, implementation and operation of the system of quality management; overall responsibilities of the leadership include evaluation of the system.

- **Expanded considerations in managing resources.** The quality objective for 'Resources' component covers human, technological and intellectual resources of the SAI. The component emphasised the need for: appropriate competence, capabilities and time of individuals performing activities within the system of quality management; technological (e.g., IT applications, infrastructures and processes) and intellectual (e.g., methodologies, tools, guides and databases) resources to support both audit engagements and operation of the system of quality management.

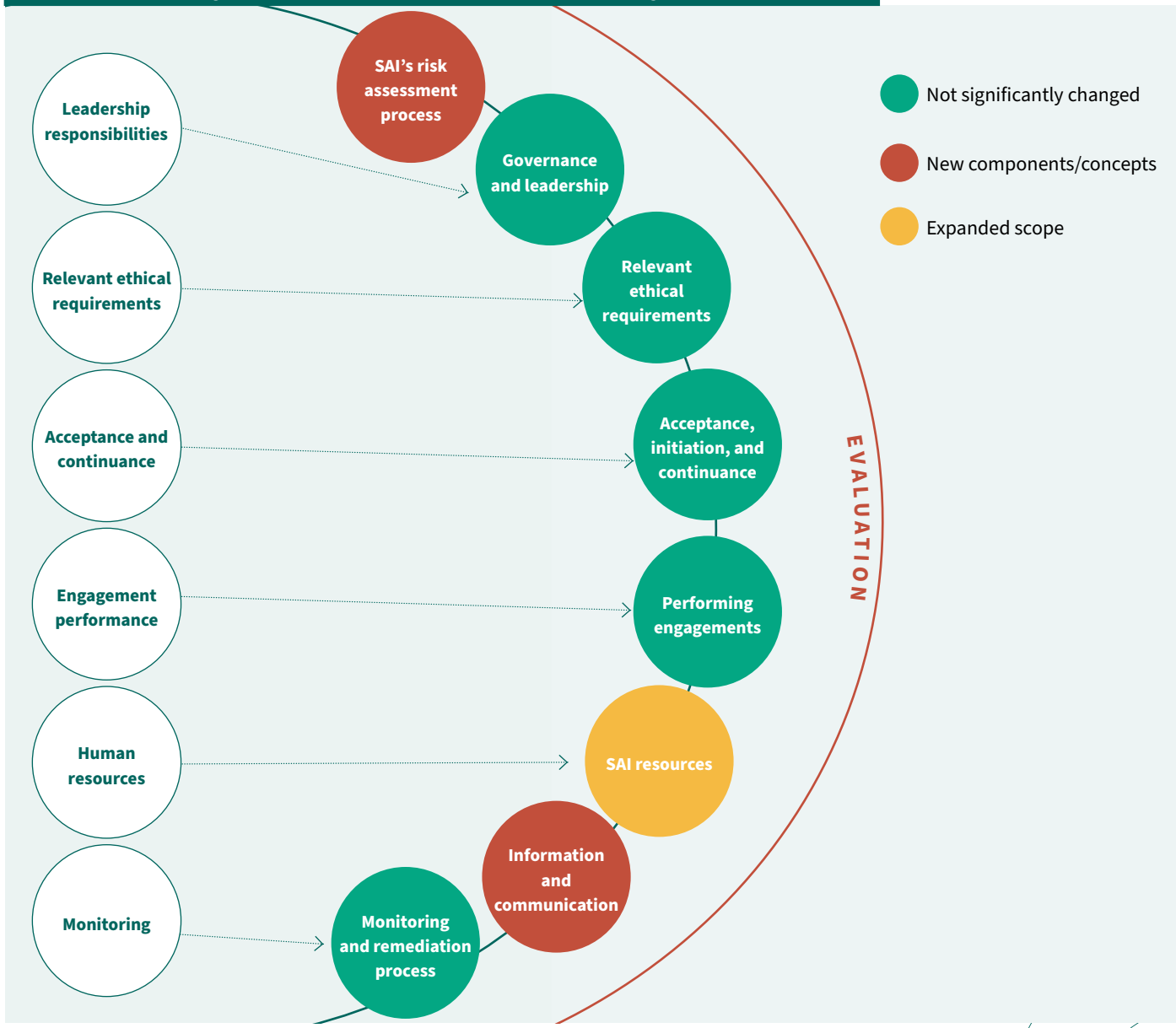
- **Strengthened component of information and communication.** As previously part of the leadership responsibilities from merely communicating policies and procedure, the 'information and communication' component was added with quality objective that covers information flow of two-way communication between the SAI and personnel/engagement teams about the responsibilities and performance of activities in the system of quality management and audit engagements.

- **Proactive monitoring and remediation process.** In addition to communicating findings and results, the 'monitoring and remediation process' also introduces evaluation of findings, identification of deficiencies, root cause analysis and designing and implementation of responses to address deficiencies noted. The design of monitoring activities is anchored on the SAI needs and that the SAI needs to have a policy to define which engagement to review, frequency of review and individuals who will perform the review.

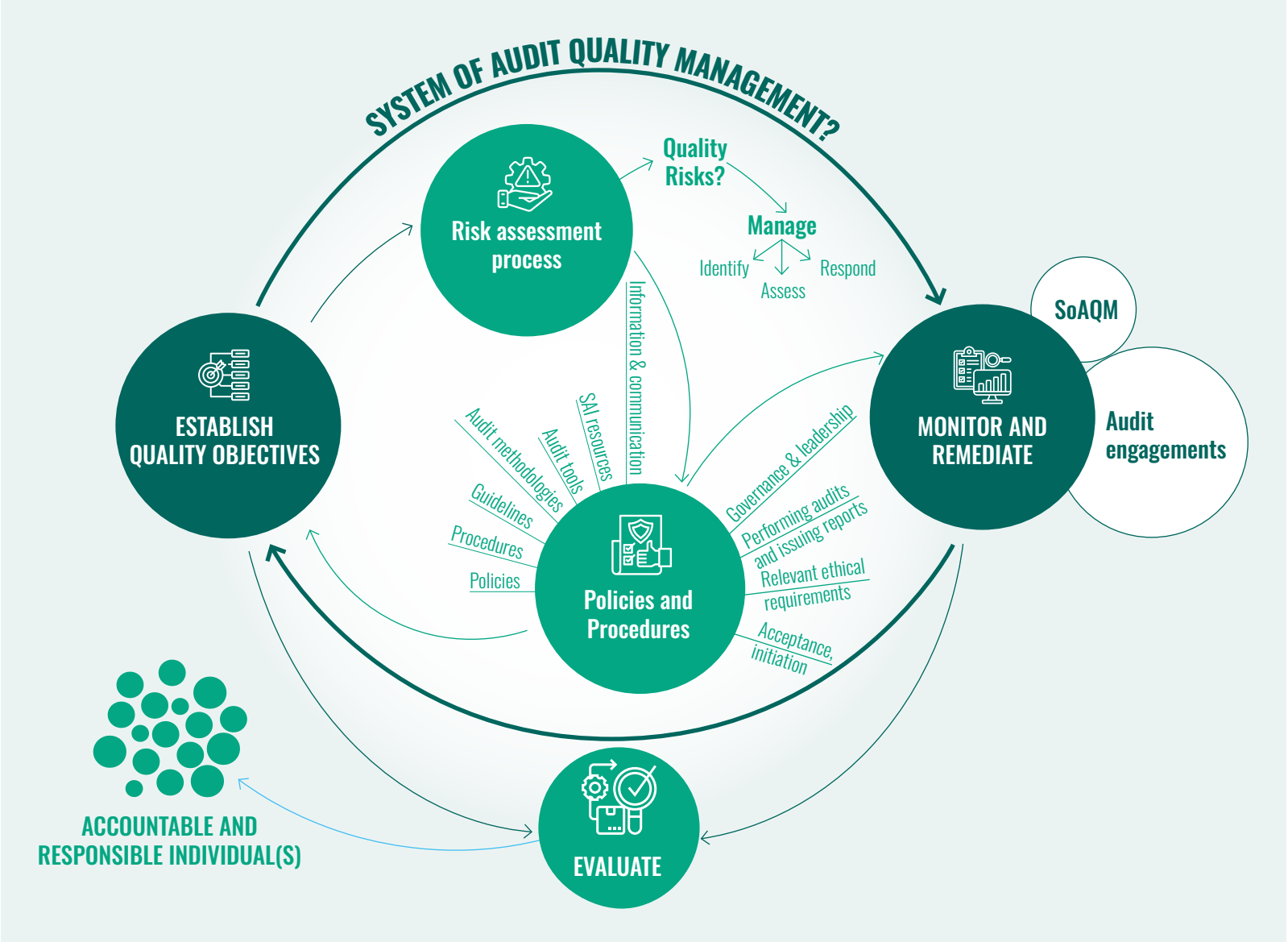
↘ **Evaluation and conclusion on the design, implementation and operation of the system of quality management.** The individual with the ultimate responsibility and accountability for the system of quality management needs to evaluate the effectiveness in achieving the objectives of the system. The monitoring process mainly provides relevant information for this purpose. Based on evaluation of the system, including the remedial actions for the identified deficiencies if any, the individual develops the conclusion which will become the basis in further enhancing the system of quality management.

The transition of the quality control system in the extant standard to the system of quality management in the revised ISSAI 140 is depicted in the diagram on the next page. The SoAQM must not be seen as a mere compilation of policies and procedures, but a process to enhance the SAI's practices in ensuring audit quality.

TRANSITION FROM QUALITY CONTROL SYSTEM TO SYSTEM OF AUDIT QUALITY MANAGEMENT



Why System of Audit Quality Management?



SAIs make a difference to people and planet through their audits. To be able to fulfil their functions and add value, SAIs need to be trustworthy. In order to build trust, establish credibility and sustain effectiveness of SAIs, there is a need to ensure quality in the different types of audits the SAIs perform on which stakeholders and people rely. Audit quality refers to the degree to which the audit engagements performed, and reports issued by the SAI comply with professional standards and applicable legal and regulatory requirements, help the SAI in fulfilling its mandate, and contribute value.

The revised ISSAI 140 raises the bar on how the SAI manages audit quality through establishment of systemic, risk-based and dynamic quality management. The IDI developed a Playbook to facilitate robust and fit-for-purpose SoAQM in SAIs across the world. The objective of the SoAQM is to support the SAI and its personnel in achieving quality objectives, having in place high quality and high impact audit practices, which are in accordance with professional standards, fulfil applicable legal and regulatory requirements, and contribute value. To strengthen its focus on quality and value creation, the SAI can complement the SoAQM by drawing on additional insights from IDI's initiative on Facilitating Audit Impact.

The SoAQM upholds the accountability of the leadership for the system and enables an SAI to determine and address its own quality needs to promote continuous improvement. Prior to the introduction of SoAQM requirements, SAIs were required to operate a Quality Control System (QCS) which may have been established through different policies and procedures for each element of the QCS. These may have remained static after they were developed, and some may not totally fit the needs and structure of the SAI. To address the peculiarities among SAIs, the SoAQM focuses on key processes in quality management, rather than on defining what should be on specific component of the system. These processes include quality risk management, monitoring and remediation, and evaluation which provide scalable solutions to SAIs. Existing mechanisms in the quality control system may be brought to the SoAQM as they remain relevant under the revised standards. Setting up the SoAQM does not end after development of the initial policies and procedures identified during the SAI's needs analysis, as supplemental policies and procedures, or enhancement of the existing ones may be determined throughout the operation of the system.

The System of Audit Quality Management (SoAQM) is designed to be self-correcting. While implementation can be challenging, the long-term benefits are significant.

- Quality Risk Management (QRM) enables audit teams to take proactive measures before issues arise. It also supports the effective allocation of limited resources by focusing attention on areas of greatest risk.
- Monitoring and Remediation Process (MRP) ensures that deficiencies are identified and addressed in a timely manner, helping to maintain and strengthen audit quality.
- Evaluation provides an annual opportunity to assess whether the system as a whole is functioning effectively and to make adjustments where needed.

Together, these elements create a dynamic system that supports continuous improvement in audit quality.

COMPONENTS OF THE SOAQM

Importance of Audit Quality

TO ESTABLISH CREDIBILITY OF SAI AUDITS

Many SAIs across the INTOSAI community have mandates to audit and report through financial, performance or compliance audits. As such SAIs need to maintain the required quality of works to establish their credibility.

TO ENHANCE THE CONFIDENCE OF STAKEHOLDERS AND USERS OF SAI AUDIT REPORTS

The purpose of SAIs' audits is to enhance the confidence of users on the subject matter or subject matter information, as the case requires. Therefore, maintaining the quality of the audit process and reports is critical to SAIs.

TO ENHANCE RELIANCE ON WORK DONE BY SAIS

Having a robust SoAQM and processes in place will enhance the reliance on work done by SAIs.

TO CONTRIBUTE TO PUBLIC AUDIT VALUE

Quality products and services delivered by SAIs are expected to result in greater audit impact. Ensuring audit quality commences during overall strategic planning. As a subset of the overall strategic planning, planning for audit impact sits in the strategic audit planning process. An appropriate quality risk management process supports planning for audit impact. The SAI's targets for audit impact build the foundation for developing quality objectives (e.g., to deliver audits with impact).

Mechanisms to Ensure Audit Quality

Quality is not a separate process that operates independently from the SAI's procedures in fulfilling their responsibilities to the public. Rather, mechanisms to ensure quality are integrated into the design and implementation of the SAI's core processes and operations. These mechanisms include the establishment of a system in the SAI, and managing quality in the audit processes.

ESTABLISHMENT OF A SYSTEM IN THE SAI

The revised ISSAI 140 establishes organisational requirements for SAI to design, implement and operate a system which this Playbook refers to as the (SoAQM). This playbook covers the setup of SoAQM, application of risk-based approach in managing audit quality, monitoring the system, and evaluation of the system.

MANAGING QUALITY IN THE AUDIT PROCESSES

The system established at the organisational level supports and influences the quality management in the audit processes and practices within the SAI. In addition to the quality processes built into the audit process, review of audits is introduced in the Playbook as part of the monitoring process.

Different Paths to Ensure Audit Quality

When it comes to ensuring audit quality in the SAI environment, **there is no such thing as a "single road to success"**. SAIs may take different approaches to achieve the desired quality targets. The options available depend on the SAI's condition and audit complexities.

The goal is not perfection at the initial set-up but changing the mindset for the new quality management approach and taking steps towards continuous improvement to sustain a fit-for-purpose SoAQM.
This requires transitioning from the old concepts of QCS, where SAI is constrained to a static set of policies and procedures, into a more proactive system that is specifically responsive to the SAI's local context and quality needs. These options are provided in the succeeding pages. The SAI may choose one or a combination of these options.

1

Setting up the System of Audit Quality Management

A. Design, Implementation and Operation of theSystem of Audit Quality Management

B. Defining Responsibilities In the System of Audit Quality Management

2

Implementation of Quality Risk Management Process

A. Quality Risk Management Structure

B. Establishment of Quality Objectives

C. Identifying, Assessing, and Responding to Quality Risks

3

Establishment of Monitoring and Remediation Process

A.Establishment of the Monitoring & Remediation Process

B. Monitoring Tools

4

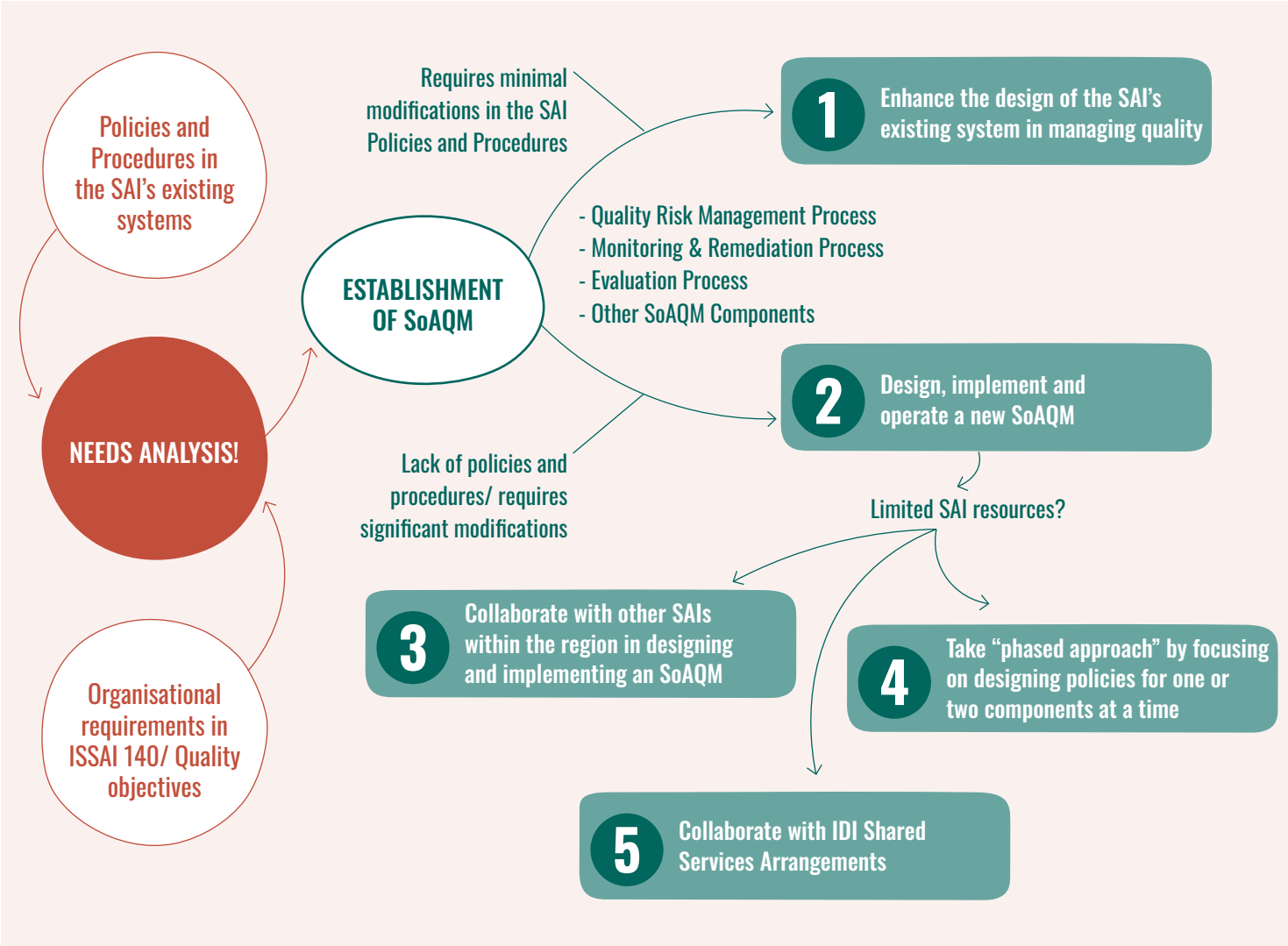
Evaluation of the System of Audit Quality Management

5

Managing Quality at the Audit Practice Level

1 Setting up the System of Audit Quality Management

A. IMPLEMENTATION AND OPERATION OF THE SYSTEM OF AUDIT QUALITY MANAGEMENT



See ANNEX 2 for supplemental explanations about these options

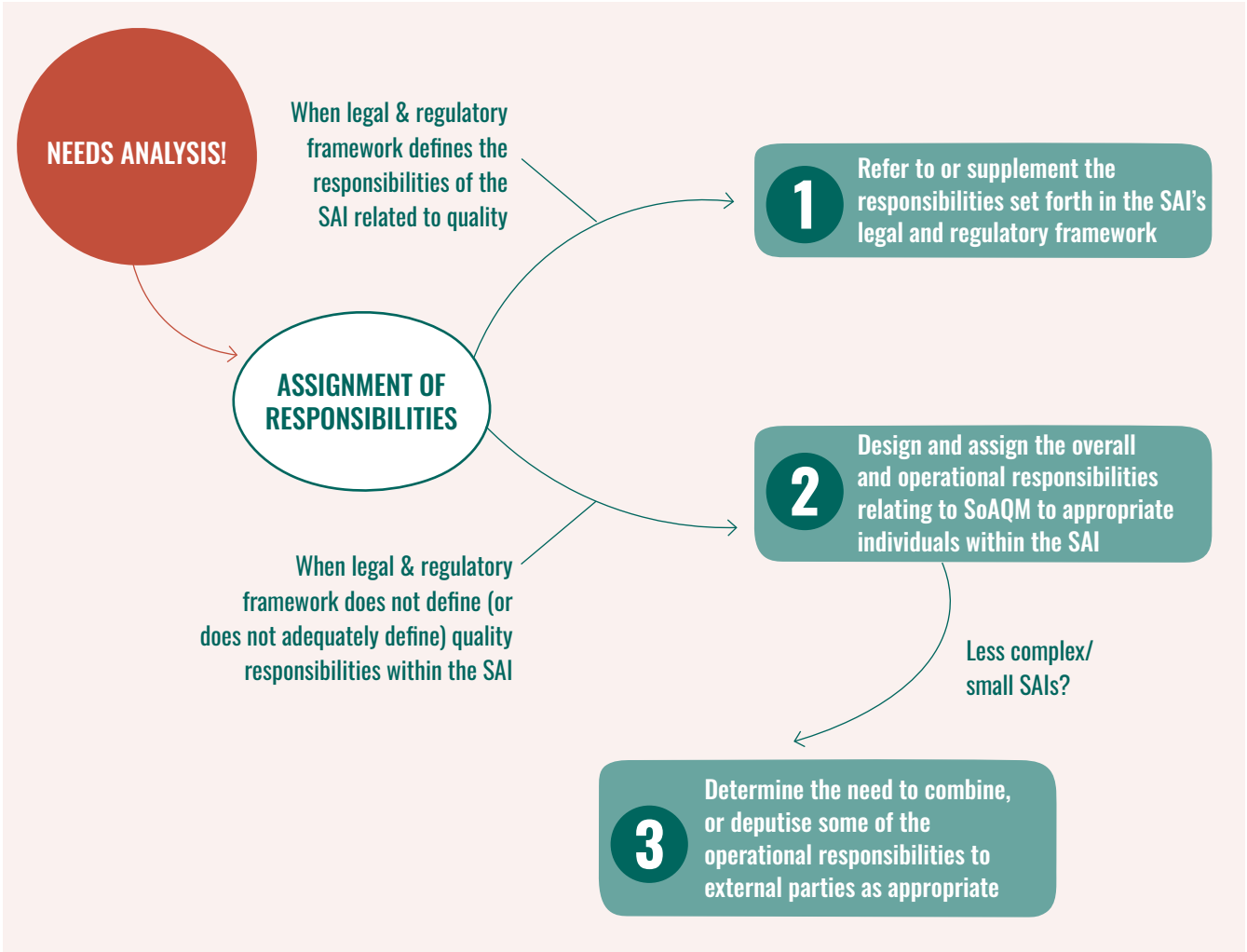
Designing the SoAQM involves development of SAI policies and procedures that will fit with the SAI needs. **Implementation** of the SoAQM includes processes to build awareness of these policies and procedures, provide relevant education and training, develop or disseminate guidance and other activities to promote proper understanding and use of the policies and procedures in practice. **Operation** of the SoAQM refers to execution of the policies and procedures in the actual operations of the SAI.

RESOURCE MATERIALS

Guidance 1: Sample Policy on SoAQM

Guidance 2: Need Analysis

B. DEFINING RESPONSIBILITIES IN THE SYSTEM OF AUDIT QUALITY MANAGEMENT



See ANNEX 2 for supplemental explanations about these options

Combining responsibilities that will be assigned to SAI staff requires careful consideration on incompatible duties within the SoAQM. For instance, those with responsibilities for the EQR are not appropriate to be assigned with monitoring responsibilities or vice versa. On the other hand, the deputisation of operational responsibilities need to have clear terms with the external parties, as the overall responsibility over the process is retained in the SAI.

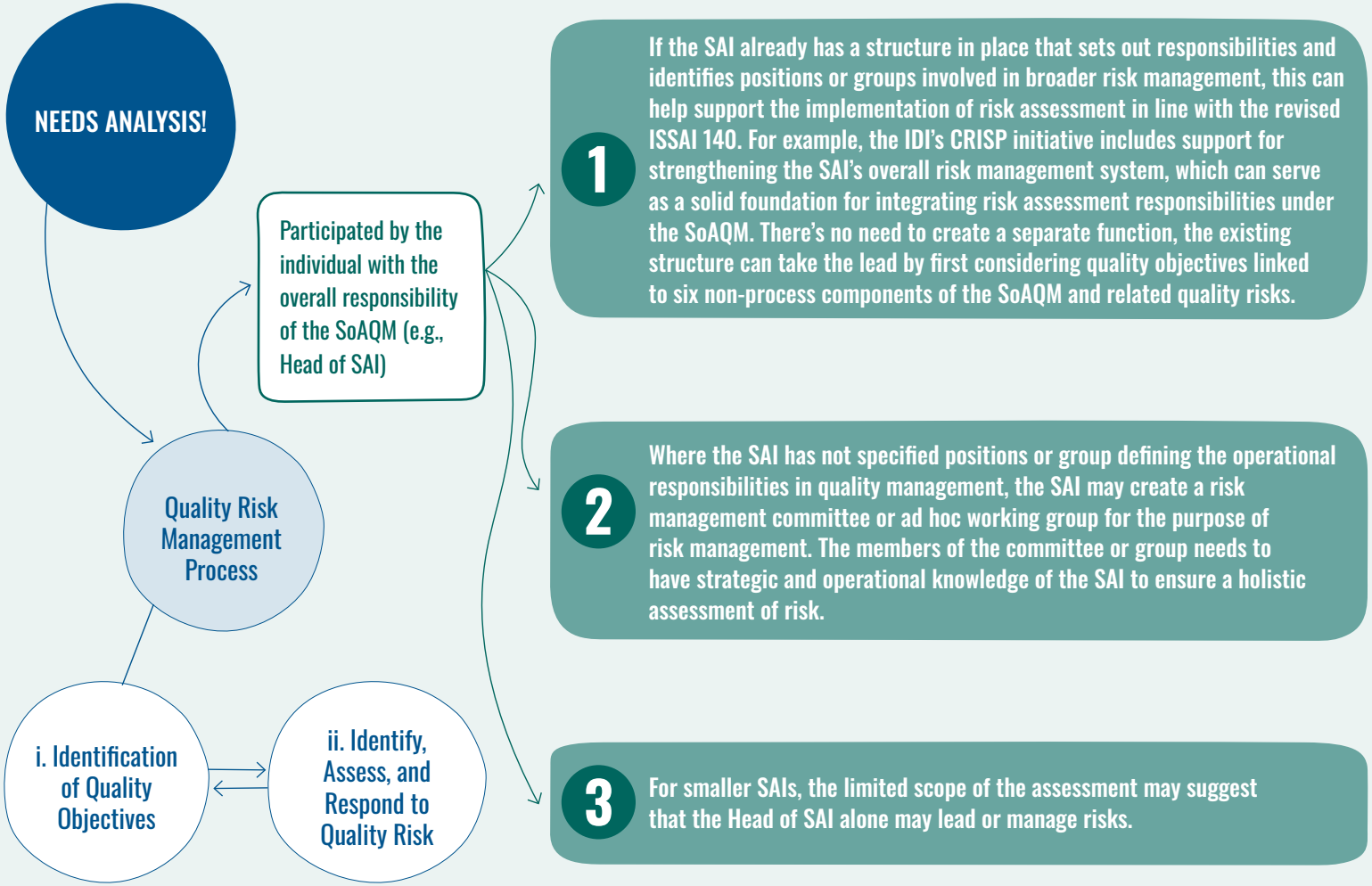
There may be a need for documentation to set and disseminate clear quality responsibilities as part of relevant manuals or policies (e.g., quality management manual, audit manuals). The SAI may refer to resource material in defining the quality responsibilities.

RESOURCE MATERIALS

Guidance 3: Responsibilities for the audit quality

2 Implementation of Quality Risk Management Process

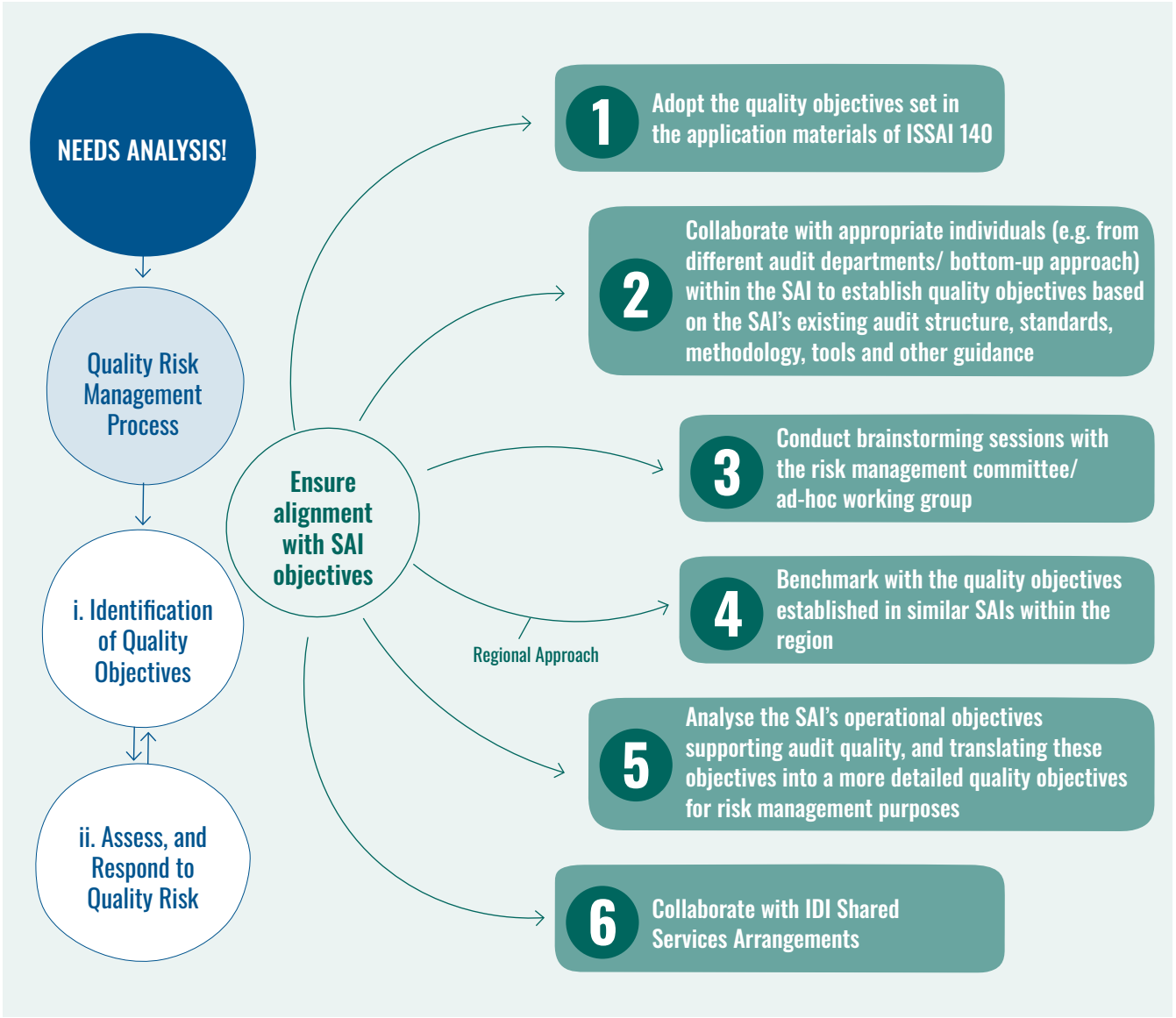
A. QUALITY RISK MANAGEMENT STRUCTURE



See ANNEXES for supplemental explanations about these options

Quality risk management process is iterative and non-linear. The SAI needs to update the quality objectives, quality risks and responses when there are changes in the nature and circumstances in which the SAI operates and/or its engagements.

B. ESTABLISHMENT OF QUALITY OBJECTIVES



See ANNEX 2 for supplemental explanations about these options

> *"Quality objectives are the desired outcomes to be achieved by the SAI in relation to the components of the system of audit quality management"*
>
> These outcomes are anchored on the achievement of the overall objective of the SoAQM, that is, to support the achievement of the SAI objectives, to enable SAI and its personnel to conduct high quality audits and fulfil their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and to contribute value.

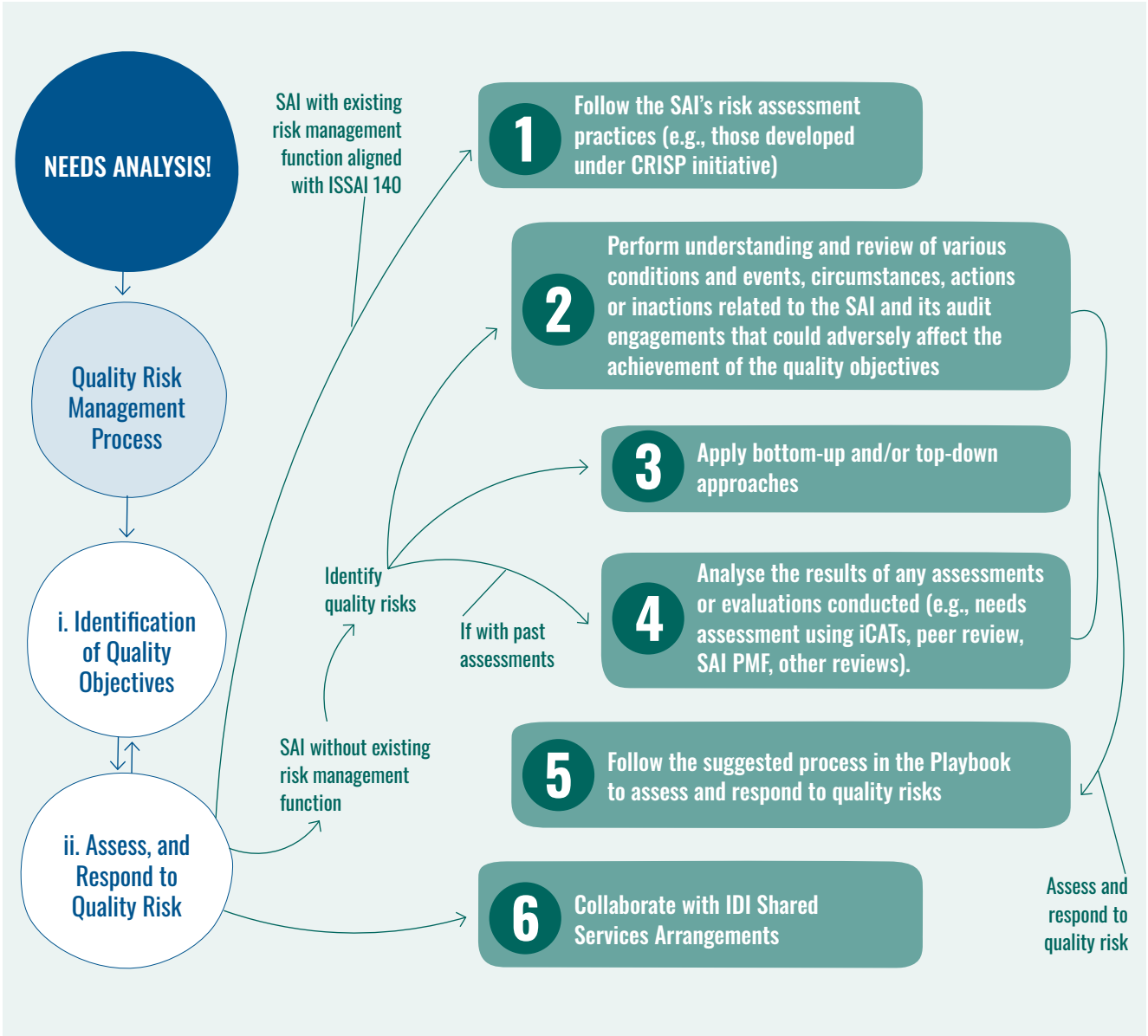
The SAI may opt to identify or develop sub-quality objectives to facilitate a more specific risk assessment. For instance, a quality objective related to an appropriate and value-adding audit report (i.e., relates to planning for audit impact) may be broken down in three sub-objectives referring to the three different audit streams (i.e., financial, performance and compliance). Alternatively, the sub-objectives may be made based on the different classifications of audited entities (e.g. national government, local government, commercial entities) or different SAI offices/units.

RESOURCE MATERIALS

Guidance 4: Quality risk management process

Tool 4: Quality risk management template

C. IDENTIFYING, ASSESSING, AND RESPONDING TO QUALITY RISKS



See ANNEX 2 for supplemental explanations about these options

> *"A quality risk is a risk that has a reasonable possibility of occurring and individually, or in combination with other risks, can adversely affect the achievement of one or more quality objectives"*

SAI focuses on significant quality risks, that is, with high likelihood of occurrence and that could materiality affect the achievement of quality objectives. Through quality risk assessment, the SAI determines which risks should be prioritised, addressed and mitigated. Responses are policies and procedures designed and implemented by the SAI, and actions undertaken to address one or more quality risks. Policies are statements of what should, or should not, be done to address a quality risk. Procedures are actions to implement policies.

The SAI may maintain a quality risk register, in addition to the risk management template, that will serve as the library of all relevant risks for reference in the future risk assessments. In identifying quality risks, the SAI may take the reverse of the quality objectives (i.e., translate the statement into negative form) to form the baseline, and start identifying specific risks on the affected components.

If the SAI has existing risk management system, the SAI can maintain a single register, or main register with sub registers for the different types of risks. When maintaining multiple sub registers, the SAI should ensure the linkage of the sub registers to the main register.

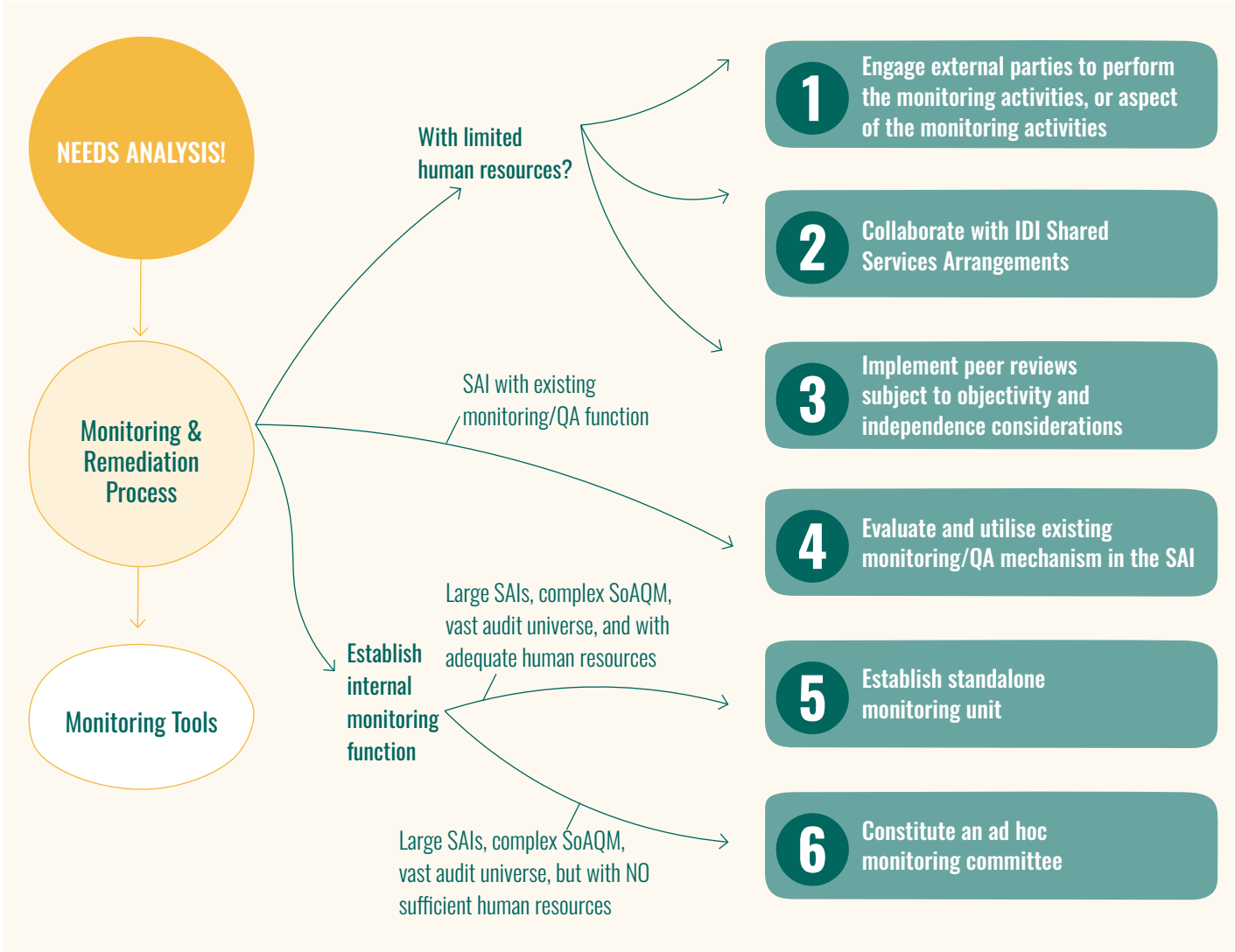
RESOURCE MATERIALS

Guidance 4: Quality risk management process

Tool 4: Quality risk management template

3 Establishment of Monitoring and Remediation Process

A. ESTABLISHMENT OF THE MONITORING AND REMEDIATION PROCESS



See ANNEX 2 for supplemental explanations about these options

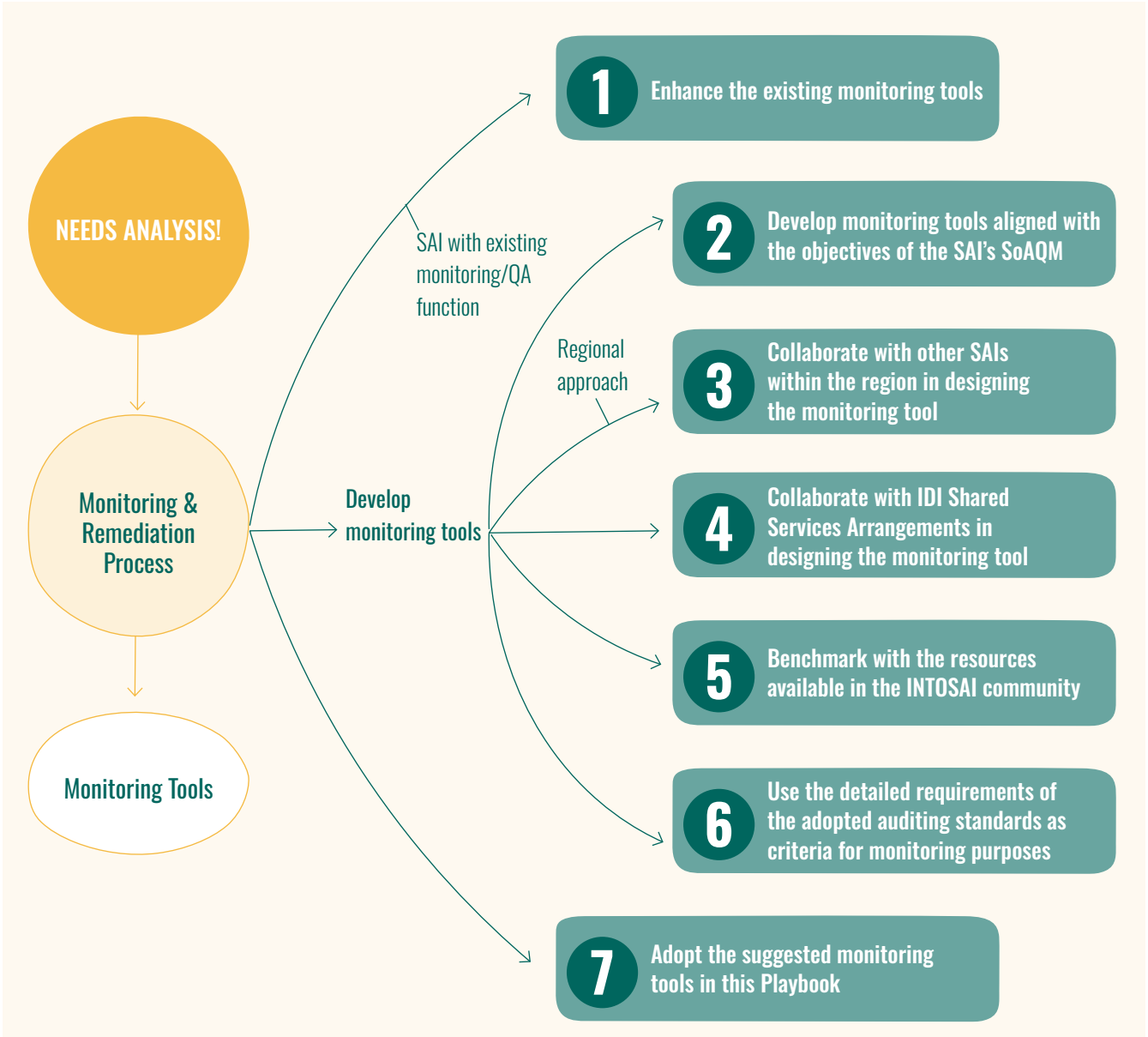
'*Monitoring and remediation*' is an independent function that provides information on the design, implementation and operation of the SoAQM based on the review at the organisational level and review of sample audit engagements. It enables assessment of compliance with ISSAIs, regulatory requirements and SAI policies and procedures. It also allows SAI to address deficiencies, if any, on a timely manner.

The main monitoring processes are normally defined in the monitoring policy, but such may be supplemented by manual or handbook to define specific responsibilities and tasks related to the conduct of monitoring at the organisational level and review of audit engagements.

In monitoring at the audit engagement level, it is a general practice to conduct review of completed audit engagements. If the SAI considers necessary, the SAI may also conduct review of on-going audit engagements. Population for the sample selection may consist of audit engagements or audit director/ supervisor. Take note that this is different from engagement quality review which has different objective and scope.

Depending on the approach, the SAI may utilise information from other recent assessments/ evaluations in the SAI (e.g., needs assessment using iCATs, peer review, SAI PMF, other reviews).

B. MONITORING TOOLS



See ANNEX 2 for supplemental explanations about these options

To facilitate the monitoring of the SoAQM at the organisational level and review of sample audit engagements, the SAI can use tools or checklists. These tools and checklists may be utilised on either internal or external monitoring approaches established by the SAI. In monitoring at the audit engagement level, the SAI's status of adoption of the standards (i.e., in accordance with ISSAI 100) affect the appropriateness of tools to use.

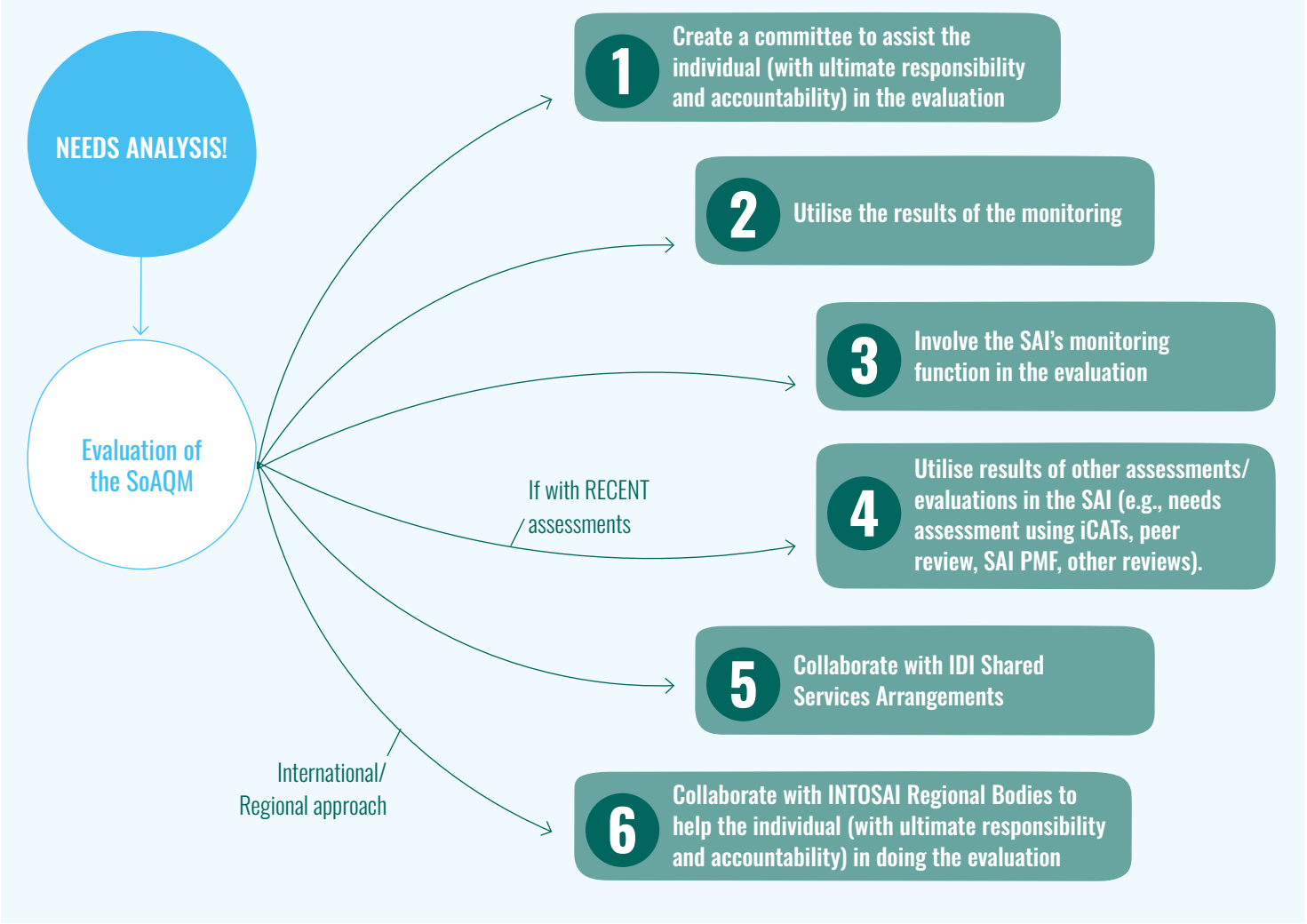
Detailed requirements can be used during the review of audits. In addition, the same tool can be used in reviewing intellectual resources (e.g., audit manuals) during monitoring at the organisational level.

RESOURCE MATERIALS

Guidance 5: Overview of Monitoring
Guidance 6: Monitoring & remediation process
Tool 8: Reviewing the monitoring
Tool 9: Annual monitoring plan
Tool 10: Individual monitoring plan & programme
Tool 11: Monitoring observations & remedial actions
Tool 12.a: Monitoring tool-Organisational level
Tool 12.b: Monitoring tool-Financial Audit
Tool 12.c: Monitoring tool-Performance Audit
Tool 12.d: Monitoring tool-Compliance Audit
Tool 13: Monitoring report structure

4 Evaluation of the System of Audit Quality Management

EVALUATING THE SYSTEM



See ANNEX 2 for supplemental explanations about these options

Evaluation of the SoAQM provides useful information to the SAI about the extent to which the system is achieving its objectives. The assignment of responsibilities relating to the SoAQM include those of the evaluation (e.g., assignment of evaluation responsibility to the Head of SAI as the responsible individual). Even when other individuals are involved in the evaluation, the overall responsibility over the process, including the drawing of conclusion, is still retained by the individual with ultimate responsibility and accountability for the SoAQM.

RESOURCE MATERIALS

Guidance 7: Evaluation process

Tool 14: Evaluation Tool

5 Managing Quality at the Audit Practice Level

The SAI's policies and procedures to cover the organisational requirements (as presented in the preceding four key decisions) can significantly influence quality management in the audit processes, especially in the "Performing Engagement" component of the SoAQM.

To manage quality of audit processes, the SAI may integrate various actions, as appropriate. Please see some options below.

It may be beneficial to the SAI to share the result of monitoring or other assessment efforts through the SAI's intranet, shared virtual working spaces, or other SAI publications for greater impact of the result.

1 Assign the overall responsibility for managing and achieving quality audits to appropriate individuals.

Depending on the SAI structure, this responsibility is assigned to any individual with the authority and capacity to act on behalf of the SAI in conducting SAI's audit. Normally, the responsibility is assigned to the audit supervisor or audit director who can sign or authorise the audit reports on behalf of the SAI. This responsibility includes supervision and coaching on audit teams to properly conduct the audit.

2 Integrate different review mechanisms in the audit process.

Complex or high-risk audit engagements may require intensive review. When the SAI has sufficient human resources, different levels of reviews may be required to be implemented in the SAI audits. For instance, the audit responsibilities may define that detailed review (first level) needs to be performed by the audit team leader while high-level reviews (second level and third level) are assigned to the audit team supervisor and audit director. Multiple-level reviews may, however, not apply to SAIs with limited resources or to non-complex audit engagements (e.g. audits with only one auditor). In these instances, the audit director or audit supervisor needs to integrate other strategies to ensure audit quality (e.g. the audit director/supervisor performs close supervision on the engagement; the individual assigned to perform the audit has sufficient competence and extensive audit experience; introduction of peer reviews within the audit division).

3 Provide checklists to audit teams to support audit reviews and promote self-assessment.

To promote consistency of reviews and enhance the quality of these reviews, the SAI may develop or adopt review checklists for all of its audits. These checklists are intended to ensure that the audits are conducted based on the prescribed audit methodology and in accordance with international standards. While these checklists are intended to be used during reviews, the same may be utilised by the audit teams in performing self-assessment to identify areas for improvement even prior to the conduct of the actual review.

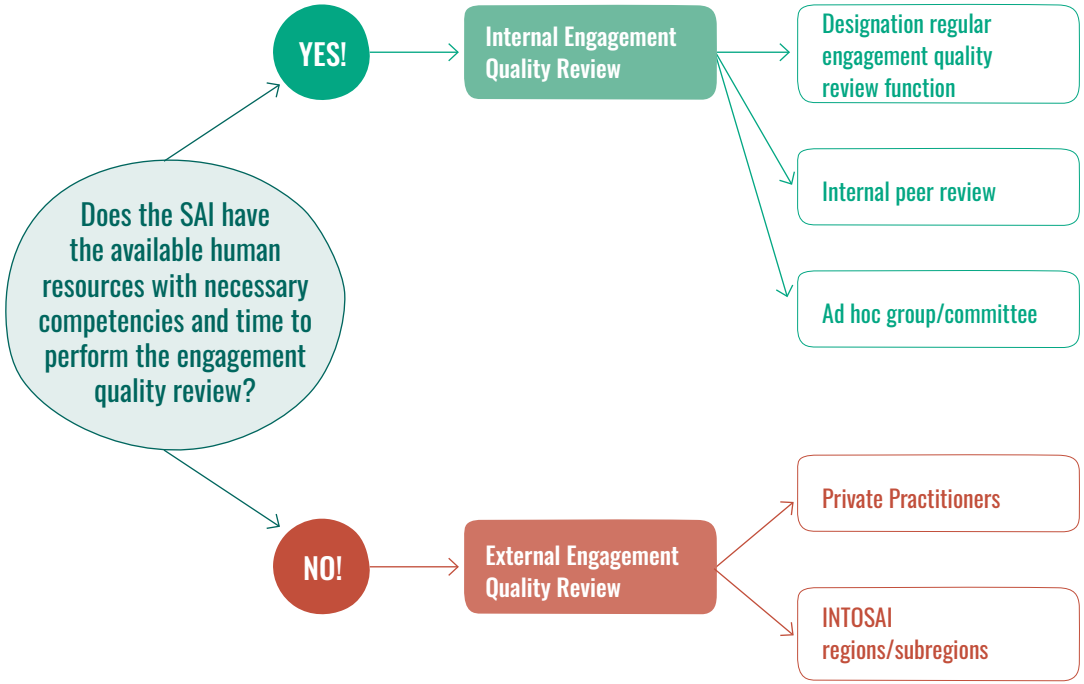
4 Increase awareness on the results of internal monitoring or other existing assessments (e.g., SAI PMF, needs assessment, internal audit, ISO), and evaluation process.

SAI may provide audit teams with the result of the SAI's monitoring (i.e. monitoring reports), other assessment efforts, and evaluation process. This helps ensure that applicable remedial actions to address the existing deficiencies at the audit engagement level are implemented by the audit teams. For instance, the monitoring report identifies deficiencies based on the sample audits that assessment on compliance with relevant ethical requirements is not adequately performed. The audit teams may then assess the extent to which the deficiencies apply to their respective audit engagements and implement the corresponding remedial actions accordingly. (see)

5 Intensify engagement quality reviews.

Engagement Quality Review (EQR) is NOT mandatory for all audits, but is one of the examples of SAI's responses to address the identified quality risks (as per the application material in revised ISSAI 140). SAI can determine whether an EQR is an appropriate response to address one or more quality risks. This review is useful when the audit engagements involve exercise of significant auditor's professional judgement. In determining the approach that will work best for the SAI, the SAI needs to consider its available human resources and the extent of audit engagements that need engagement quality reviews. SAIs may get advice from the IDI Shared Services Arrangements when setting up this process. More details are provided in resource materials.

After SAI has decided that EQR is necessary, SAIs may refer to the decision tree below in setting up the process:



6 Provide support on consultations.

Consultations are conducted within the audit engagement team or outside the team when permitted in the SAI's mandate. Consultations are normally used when there are complex and technical matters which require clarification or advice to complement the audit team's evaluation. The SAI can provide protocol guidance on how the consultation is facilitated and documented.

7 Provide guidance in engaging auditor's experts.

When there is a need for specialised skills in fields other than auditing and accounting, the collective competencies of the audit engagement team need to be supplemented with those from the auditor's expert. This helps ensure audit quality by assisting the audit teams in obtaining sufficient and appropriate audit evidence.

8 Provide guidance in resolving differences of opinion.

Differences of opinion may arise within the team, or those with the engagement quality reviewer or others performing activities within the SAI's system of audit quality management. The SAI may prescribe protocols for managing and resolving differences of opinion, including documentation, prior to the issuance of SAI audit reports.

9 **Professional development of SAI auditors.**

Performing quality audits are significantly affected by the professional development of the SAI auditor. The SAI needs to ensure that they maintain the right level of auditor competence through appropriate professional qualification and continuing professional development opportunities. IDI's PESA has been developed as a professional qualification especially tailored for SAI auditors in all three audit streams. IDI's Centre for SAI Audit Professionals also develops and regularly maintains ISSAI Implementation Handbooks to help SAIs. SAIs can take advantage of both the professional audit practice resources and professional qualification through PESA to ensure that their audit practice and staff competence are up to date.

10 **Integrate quality targets in the audit team's performance measurement.**

Making the auditors aware that quality is part of their performance evaluation creates an environment that values quality as an essential part of their work (e.g. positive results of review checklists, engagement quality reviews, or monitoring form part of their performance evaluation targets).

11 **Engage with relevant stakeholders.**

The SAI may explore how different stakeholders can be engaged/consulted in various stages of the audit to contribute to high quality audit and greater audit impact. This provides clear context of the audit topic, sets the focus on issues that matter most to those affected by the audit topic, and facilitates root cause analysis. Please refer to IDI's FAI Playbook for more guidance.

RESOURCE MATERIALS

Basic concepts of engagement quality review:

Guidance 8: Engagement quality review

Engagement Quality Review Tools:

Tool 5: EQR Tool (FA)

Tool 6: EQR Tool (PA)

Tool 7: EQR Tool (CA)

Example audit review checklists:

Tool 1: Audit review checklist (FA)

Tool 2: Audit review checklist (PA)

Tool 3: Audit review checklist (CA)

Annex 1: Linkage of IDI initiatives available to SAIs with relevant components of the System of Audit Quality Management

SOAQM COMPONENT	RELEVANT IDI INITIATIVES FOR SAIS
Overall design, implementation and operation of SoAQM	• **System of Audit Quality Management** Initiative provides support to SAIs in establishing systems to manage audit quality as per revised ISSAI 140. The initiative offers professional education, support for needs analysis to transition to the new system, and support for putting up the system and initial implementation of quality management processes. • **The Centre - Professional Audit Practice Resources** (This SoAQM Playbook) offers different options and actions surrounding key decision points of SAIs related to SoAQM, and supplemental technical guidelines and tools. • **The Centre - Audit Quality Management Specialist (AQMS)** 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.
SAI Risk Assessment	• **CRISP initiative** can provide detailed information on establishing wider risk management where quality objectives and quality risk considerations can be embedded • **Strategy, Performance Measurement, and Reporting** is aimed at supporting SAIs to better assess, plan, monitor, manage (including risks and assumptions) and report on their performance, throughout an entire strategic management cycle. It includes an assessment and definition of risks to SAI performance at strategic and risk level.
Governance and leadership	• **Strategy, Performance Measurement, and Reporting** is aimed at supporting SAIs to better assess, plan, monitor, manage and report on their performance throughout an entire strategic management cycle. • **MASTERY** which offers a transformative experience that equips leaders with the skills, insights and networks needed to navigate the complexities of modern governance and public financial management. • **SAI Young Leaders: positive change in SAI Young Leaders** through growth and development and contribute to positive change and development in the SAI. • **SAI Governance Academy**, an intensive one-week training for mid- and senior-level SAI management focused on developing their skills to advance the governance and performance of their SAI.
Relevant ethical requirements	• **TOGETHER** is an initiative on human resources, ethics and gender for SAIs to enable responsible and inclusive human resources and governance for SAIs. It includes a dedicated track on ethical behaviour and integrity. • **MASTERY** reviews issues of the role of leadership for spearheading ethics, integrity and the tone at the top. • **The Centre - Professional Education for SAI Auditors (PESA) qualification** includes a cross-cutting module on ethical behaviour which aims to build the competency of auditor to demonstrate ethical behaviour.

SOAQM COMPONENT	RELEVANT IDI INITIATIVES FOR SAIS
 **Acceptance, initiation, and continuance of engagements**	• **SAI Independence Rapid Advocacy Mechanism** process ensures a thorough, responsive, and effective course of action in case of threats to SAI independence. • **Strategy Performance Measurement and Reporting** is aimed at supporting SAIs to better assess, plan, monitor, manage and report on their performance throughout an entire strategic management cycle. In its stakeholder management modules, the issue of dealing with engagement requests is a central topic. At the level of planning, SPMR supports SAIs in realistically planning both audit and non-audit activities. • **Strengthening Legal support within SAIs (LEG-SAI)** to improve compliance with the Mexico Declaration Principles and safeguard independence.
 **Performing engagements**	• **SAI PMF** assesses the methodological foundations and actual implementation of engagements against the ISSAIs based on a sample of audit files and covers all aspects addressed here. • **Facilitating Audit Impact** can help SAIs in shaping the quality objectives to strengthen value creation through audits. • **Auditing SDGs initiative** to support SAIs in conducting high quality audits of SDGs. • **Equal Futures Audit Changemakers** is an initiative to transform a pool of SAI auditors into change agents who develop EFA strategies for their SAIs and lead an EFA audit in the SAI. • **Sustainable Audit Practices** that support SAIs to consistently deliver relevant and high-quality (ISSAI compliant) audits which make a positive difference (impact). • **System of Planning for Audit Impact** that will help SAIs in setting up systems for developing strategic audit planes and annual audit plans.
 **SAI resources**	• **Strategy Performance Measurement and Reporting** has a strong focus on assessing and planning SAI resources considering strategic and operational objectives and capacity gaps. It also focuses on dealing with external providers. • **The Centre - Professional Education for SAI Auditors (PESA)** is a professional qualification uniquely designed for SAI auditors. It provides education for SAI auditors on a regular basis, assessment and reflection alongside the work experience in financial, performance and compliance audit. • **The Centre - Professional Audit Practice Resources** that includes ISSAI implementation handbooks for financial, compliance and performance audits that can support quality objectives related to intellectual resources. • **Leveraging on Technological Advancement and pICTure** can help SAIs in shaping its technological resources. The use of the SoAQM Playbook may also assist the SAI in linking further needs related to technology, being one of the focus of SAI resources component. • **TOGETHER initiative** to help SAI to have well-functioning human resource management systems that promote ethical behaviour, gender-responsive practices, and an inclusive culture across the SAI' systems and operations. • **The Centre - Learning Specialist Certificate** – competency based certificate for design, development delivery of learning initiatives. • **The Centre - Audit Quality Management Specialist (AQMS) Certificate** – to develop and certify competencies of SAI auditors and AQMS.) • **The Centre – Professional Learning and Growth** – learning and growth opportunities other than certification with a practical element.
 **Information and Communication**	• **SAI Civil Society Organisation (SAI CSO)** helps to strengthen collaboration between civil society organisations (CSOs) and supreme audit institutions (SAIs) so that SAIs can better promote audit findings and build public support for policy recommendations. • **pICTure** – supports SAIs on ICT governance, and managing information through the use of ICT to support efficient SAI processes and communication.

Annex 2: SoAQM Options & Supplemental Explanations

AREA/OPTIONS	EXPLANATIONS
Design, Implementation and Operation of the System of Audit Quality Management: The first key decision concerns the general requirement to establish the system, which corresponds to the Organisational requirement 1 of the revised ISSAI 140. The choice of options will depend on several factors, including the maturity level of the existing system in meeting the new requirements, the feasibility of modifying the system with minimal disruption to the SAI's operations, and the availability of resources to support either the transition or the creation of a completely new system.	
1. Enhance the design of the SAI's existing system in managing quality	If the needs analysis identifies only minimal gaps or areas for improvement, the SAI is not expected to implement substantial changes to its existing system. This indicates that the current system has largely incorporated the key changes introduced in the revised ISSAI 140. Consequently, there is no need for the SAI to develop new policies and procedures from the ground up; instead, it may issue supplemental policies or make minor adjustments to the existing ones as necessary.
2. Design, implement and operate a "new" System of Audit Quality Management"	If the needs analysis reveals that significant modifications to the existing system are required, such that revising each policy or procedure would be costly and inefficient, or if the SAI lacks a well-documented system altogether, then Option 2 applies. This also includes SAIs that may have comprehensive practices in place, but these are not formally documented in policies, procedures, or equivalent materials.
SAIs with limited resources may find it challenging to establish the system from the ground up. As such, the following options may be considered:	
3. Collaborate with other SAIs within the region in designing and implementing SoAQM	If there are existing initiatives within the region, or if there is interest in a collaborative approach, Option 3 may be a suitable choice. It can accelerate the process through group learning and benchmarking with other SAIs. Sharing lessons learned has proven to enhance the efficiency of the process.
4. Take "phased approach" by focusing on designing policies for one or two components at a time	The SAI may also adopt a phased approach under Option 4. With this option, the SAI can focus on one component or area at a time. For example, it may begin by establishing the quality risk management process by identifying the structure, responsible individuals, the process to be followed, and the necessary tools, or even by conducting a pilot implementation. Once this component is completed, the SAI can proceed to the next, continuing in phases until the entire system is fully established. This approach helps keep the project more manageable and reduces the risk of disruption that can occur when implementing large-scale changes all at once.
5. Collaborate with IDI's Shared Services Arrangements	Option 5 aims to address whether the SAI has personnel with the appropriate competencies related to the System of Audit Quality Management, or whether there are capable individuals who simply lack the time to carry out the task. The IDI will introduce the Audit Quality Management Specialist Certificate. Certified individuals will form part of a global pool under the shared services arrangement. The core idea is that SAIs may request support from this arrangement, either to receive guidance on setting up or operating the system, or to have someone facilitate the process within the SAI. These services are designed to help meet the human resource and competency requirements of the SAI.

AREA/OPTIONS	EXPLANATIONS
Defining responsibilities in the System of Audit Quality Management: Another important aspect the SAI must address is defining responsibilities within the System of Audit Quality Management. This includes operational responsibility for the system, operational responsibility for specific aspects of the system, and the ultimate responsibility and accountability for the system. The SAI can allocate various functions related to SoAQM among its personnel. When defining each function, it is essential to specify not only the processes involved but also the individuals responsible, including their qualifications.	
1. Refer to, or supplement the responsibilities in the SAI's legal and regulatory framework	When the legal and regulatory framework governing the SAI defines the responsibilities related to quality, the SAI must refer to or supplement those responsibilities as necessary. For example, regulations may specify that the head of the SAI holds ultimate responsibility for the system or that certain positions are designated to oversee specific processes such as risk management or monitoring.
2. Design and assign the overall and operational responsibilities relating to SoAQM to appropriate individuals within the SAI	Alternatively, if Option 1 does not apply, the SAI will need to assign overall or ultimate responsibility for the system to appropriate individuals within the organisation, such as the Head of the SAI or representative from senior leadership. Operational responsibilities related to the SoAQM and the specific aspects of the system such as compliance with independence requirements, and monitoring and remediation process should also be allocated accordingly. Considering the skills required for quality risk management, engagement quality review, and monitoring and remediation will help identify the most suitable person.
3. Determine the need to combine or deputise some of the operational responsibilities to external parties as appropriate	Less complex SAIs may find it necessary to combine or delegate some operational responsibilities to external parties where appropriate. When combining responsibilities assigned to SAI staff, careful attention must be given to potential conflicts of interest within the SoAQM. For example, individuals responsible for the engagement quality review should not be assigned monitoring duties, and vice versa. Additionally, when operational responsibilities are assigned to external service providers, there must be a clear agreement outlining the terms of engagement, since overall responsibility for the process remains with the SAI.

AREA/OPTIONS	EXPLANATIONS
Quality Risk Management Structure: The next focus is the function that addresses Organisational requirements 2, 3, and 4 of the revised ISSAI 140, which is the Quality Risk Management function. Once the appropriate approach for setting up the system and assigning responsibilities has been determined, the SAI can then proceed to implement the processes required by the revised ISSAI 140.	
1. **If the SAI already has a structure in place that sets out responsibilities and identifies positions or groups involved in broader risk management,** this can help support the implementation of risk assessment in line with the revised ISSAI 140. For example, the IDI's CRISP initiative includes support for strengthening the SAI's overall risk management system, which can serve as a solid foundation for integrating risk assessment responsibilities under the SoAQM. There's no need to create a separate function, the existing structure can take the lead by first considering quality objectives linked to six non-process components of the SoAQM and related quality risks.	This option works when the SAI already has a risk management system in place, like the one developed under IDI's CRISP, with individuals, teams, or offices set up for this work. That means they would be the right fit to handle the quality risk management function as described in the revised ISSAI 140.
2. **Where the SAI has not specified positions or group defining the operational responsibilities for the System of Audit Quality Management,** the SAI may create a risk management committee or ad hoc working group for the purpose of risk management. The members of the committee or group need to have strategic and operational knowledge of the SAI to ensure a holistic assessment of risk.	If the SAI has not designated specific positions or groups responsible for the operation of risk management, it may establish a risk management committee or an ad hoc working group to carry out risk management activities. Members of this committee or group should possess both strategic and operational knowledge of the SAI to ensure a comprehensive assessment of risks.
3. **For smaller SAIs, the limited scope of the assessment may suggest that the Head of the SAI alone may lead or manage risks.**	For smaller SAIs, the limited scope of the quality risk assessment may indicate that the Head of the SAI alone can effectively lead or manage the risks. This is often due to the smaller scale of operations and simpler organisational structures, which allow for more direct oversight. In such cases, involving a larger team may not be necessary, as the Head of the SAI can maintain a clear and comprehensive understanding of the risks and take timely actions to address them.

AREA/OPTIONS	EXPLANATIONS
Establishment of Quality Objectives: The quality risk management process begins with establishing quality objectives, aligned with Organisational requirement 2. These objectives form the basis for identifying, assessing, and managing quality risks that may impact the achievement of the SAI's quality goals. They serve as the driving force behind the entire system, ensuring all efforts remain focused and coordinated toward maintaining and improving audit quality.	
1. Adopt the quality objectives set in the application materials of ISSAI 140	Adopting the quality objectives set out in the application material of ISSAI 140 provides a solid starting point for SAIs seeking to build confidence in establishing quality objectives. It is important to tailor these objectives as necessary to reflect the specific circumstances of the SAI.
2. Collaborate with appropriate individuals (e.g. from different audit departments/ bottom-up approach) within the SAI to establish quality objectives based on the SAI's existing audit structure, standards, methodology, tools and other guidance	Collaborating with relevant individuals across different audit departments, using a bottom-up approach, allows the SAI to establish quality objectives grounded in its existing audit structure, standards, methodology, tools, and other guidance. To support this, it is essential to provide training for those involved on how to develop clear and appropriate quality objectives.
3. Conduct brainstorming sessions with the risk management committee/ ad-hoc working group	Conducting brainstorming sessions with the risk management committee or an ad hoc working group, if established, facilitates the generation of diverse insights. This focused collaboration aids in identifying potential blind spots and ensures a comprehensive approach to managing quality risks.
4. Benchmark with the quality objectives established in similar SAIs within the region	Benchmarking against quality objectives established by similar SAIs within the region offers valuable insights, highlights best practices, and assists in identifying gaps. This process also helps ensure alignment with regional trends and standards.
5. Analyse the SAI's operational objectives supporting audit quality, and translating these objectives into a more detailed quality objectives for risk management purposes	This process involves reviewing the SAI's existing goals and strategies to ensure that quality risks are identified and managed in alignment with the organisation's broader operational priorities. By doing so, the SAI can better focus its risk management efforts on areas that directly impact the achievement of its audit quality goals.
6. Collaborate with IDI Shared Services Arrangements	This collaboration allows the SAI to leverage a pool of certified Audit Quality Management Specialists who can provide tailored guidance based on global practices and regional experience. By engaging with these shared services, the SAI can enhance the relevance and effectiveness of its quality objectives while benefiting from knowledge exchange and support that supplement internal capacities. This approach is especially valuable for SAIs with limited resources or those seeking to align their quality objectives with global practices.

AREA/OPTIONS	EXPLANATIONS
Identifying, Assessing and Responding to Quality Risks: Identifying, assessing, and responding to quality risks addresses Organisational requirements 3 and 4 in the revised ISSAI 140. The setup will depend on whether a larger or more comprehensive risk management system already exists within the SAI.	
1. Follow the SAI's risk assessment practices (e.g., those developed under CRISP initiative)	Option 1 applies when the SAI already has an existing risk management system and is able to integrate quality risk considerations into it. In such cases, the same risk management processes, decision tables, and templates or registers may be adapted for use. For instance, the CRISP initiative developed by IDI offers a comprehensive risk management framework where quality risks can be seamlessly embedded.
If the SAI has no existing risk management system, the SAI could:	
2. Perform understanding and review of various conditions and events, circumstances, actions or inactions related to the SAI and its audit engagements that could adversely affect the achievement of the quality objectives	To identify quality risks effectively, the SAI must conduct a thorough understanding and review of various conditions, events, circumstances, actions, or inactions that could adversely affect the achievement of quality objectives. These factors may relate to the SAI itself or to how audit engagements are planned and performed. A careful review helps to surface areas of potential vulnerability or risk. The detailed guidance material in the playbook outlines specific areas to examine, supporting SAIs in performing a structured and comprehensive risk identification process.
3. Apply bottom-up and/or top-down approaches	Apply a bottom-up and/or top-down approach to gather comprehensive information about potential quality risks across the SAI. A bottom-up approach involves engaging operational units and audit teams to share insights from their day-to-day experiences, while a top-down approach leverages strategic perspectives from leadership and senior management. Gathering inputs from different units ensures that both practical and strategic risk factors are considered. Once quality risks are identified and assessed, tailored responses should be designed and clearly communicated to the relevant operational units responsible for implementation. This fosters ownership and ensures that responses are aligned with on-the-ground realities.
4. Analyse the results of any assessments or evaluations conducted (e.g., ISSAI implementation needs assessment using iCATs, peer review, SAI PMF, other reviews).	Analyse the results of any assessments or evaluations previously conducted by or for the SAI—such as ISSAI implementation needs assessments using iCATs, peer reviews, SAI Performance Measurement Framework (PMF) assessments, or other internal or external reviews. These assessments often reveal areas where quality risks may exist, such as gaps in methodology, inconsistencies in implementation, or challenges in staff competence and capacity. A systematic review of these findings can help identify trends, recurring issues, or areas of concern that need to be addressed within the SoAQM. This approach enhances the reliability of the risk identification process and ensures that responses are well targeted and informed by actual conditions.
5. Follow the suggested process in the Playbook to assess and respond to quality risks	Follow the process outlined in the Playbook to assess and respond to quality risks, using the accompanying guidance and tools. This process is designed to be flexible and adaptable, allowing the SAI to tailor it according to its current needs. Importantly, it is developed with future requirements in mind, so if the SAI later decides to establish a broader and more integrated risk management system, the design can accommodate the expansion without major disruption. This ensures that the quality risk management approach remains practical while supporting growth and alignment with wider organisational risk management frameworks over time.
6. Collaborate with IDI Shared Services Arrangements	Collaborate with the IDI Shared Services Arrangements for advice or support in identifying, assessing, and responding to quality risks. This collaboration can help an SAI benefit from specialised knowledge and practices, especially when resources or experience are limited. The shared services can also assist in facilitating these processes, ensuring that risk management is thorough and aligned with the standards. By leveraging this support, an SAI can strengthen its quality risk management while building internal capacity over time.

AREA/OPTIONS	EXPLANATIONS
Establishment of the MRP: This monitoring and remediation process addresses Organisational requirement 5 in the revised ISSAI 140. The revised standard offers robust requirement on the scope and purpose of monitoring and remediation activities, emphasising their critical role in maintaining and improving audit quality. Many SAIs may already have mechanisms in place that align with the previous requirements; however, the revised ISSAI 140 expands and refines these expectations to ensure a more systematic and effective approach to identifying issues and implementing corrective actions.	
Where there are limited human resources, the SAI can:	
1. Engage external parties to perform the monitoring activities, or aspect of the monitoring activities	The SAI may engage external experts to carry out specific monitoring activities. This approach provides access to specialised skills and ensures an independent perspective, helping to address internal capacity limitations. It is important to establish clear agreements that define roles and responsibilities to maintain accountability throughout the process.
2. Collaborate with IDI Shared Services Arrangements	SAIs can seek guidance, facilitation, or direct assistance from the IDI Shared Services Arrangements. This partnership provides valuable technical support, access to tools, and alignment with global practices.
3. Implement peer reviews subject to objectivity and independence considerations	Subject to rigorous safeguards ensuring objectivity and independence, peer reviews provide an effective way to monitor quality, especially for SAIs with limited resources that cannot maintain independent units. This approach requires that no one reviews their own work, preserving impartiality while fostering a culture of shared learning and continuous improvement.
If the SAI has an existing monitoring function:	
4. Evaluate and utilise existing monitoring/QA mechanism in the SAI	The SAI can evaluate whether the existing function sufficiently meets the objectives and requirements outlined in the revised ISSAI 140. Where gaps exist, the SAI can strengthen the existing mechanisms instead of establishing a new function.
If the SAI has NO existing monitoring function, an internal monitoring function may be established as follows:	
5. Establish a standalone monitoring unit	Large SAIs with complex systems and sufficient staffing may establish a standalone unit responsible for comprehensive monitoring activities.
6. Constitute an ad hoc monitoring committee	Where resources are insufficient for a full unit, an ad hoc committee composed of representatives from across the organisation can oversee monitoring tasks on a part-time or temporary basis.

AREA/OPTIONS	EXPLANATIONS
Monitoring Tools: The monitoring and remediation process relies on various tools and templates to function effectively. These resources help the SAI document its monitoring and remediation activities and support reviews at both the organisational and engagement levels.	
1. Enhance the existing monitoring tools	If the SAI already has monitoring tools in place, these can be reviewed and improved to better align with the revised ISSAI 140 requirements. Enhancing current tools allows the SAI to build on familiar processes while ensuring greater effectiveness in quality oversight.
2. Develop monitoring tools aligned with the objectives of the SAI's SoAQM	When existing tools are not available, the SAI can create custom monitoring tools tailored to the specific objectives of its SoAQM. This ensures the tools are relevant, practical, and fully support the SAI's unique quality goals and processes.
3. Collaborate with other SAIs within the region in designing the monitoring tool	Working with regional peers allows SAIs to share knowledge, experiences, and resources, leading to more effective and harmonised monitoring tools. This collaboration can also promote regional consistency and help SAIs learn from one another's best practices.
4. Collaborate with IDI Shared Services Arrangements in designing the monitoring tool	The IDI Shared Services Arrangement can also offer advice to assist SAIs in developing or refining their monitoring tools. Leveraging this support can save time and enhance the quality and relevance of the tools used.
5. Benchmark with the resources available in the INTOSAI community	SAIs can draw on the wealth of guidance and tools developed by INTOSAI and its Working Groups to benchmark and improve their monitoring practices. This approach ensures alignment with international standards and access to proven methodologies.
6. Use the detailed requirements of the adopted auditing standards as criteria for monitoring purposes	Monitoring tools can be designed around the specific auditing standards the SAI follows, reflecting the level of ISSAI adoption and compliance. This helps assess whether audit work meets the expected quality benchmarks set by those standards and can measure compliance to requirements of those standards.
7. Adopt the suggested monitoring tools in this Playbook	The IDI Playbook provides practical, ready-to-use tools that are specifically designed for quality monitoring under the revised ISSAI 140 . Adopting these tools can streamline the process and ensure adherence to recognised best practices.

AREA/OPTIONS	EXPLANATIONS
Evaluating the System: The revised ISSAI 140 introduces a new requirement under Organisational requirement 6, which focuses on the evaluation of the System. This important addition, not included in the previous ISSAI 140, underscores the need for an annual evaluation to complete the cycle of continuous improvement within the SoAQM. It is important to note that while various options are available to support the evaluation process, the overall accountability for the system remains with the individual who holds ultimate responsibility—typically the Head of the SAI. Therefore, the final decision on the nature and content of the evaluation conclusion must be made by this individual.	
1. Create a committee to assist the individual (with ultimate responsibility and accountability) in the evaluation	Create a committee to support the individual with ultimate responsibility and accountability for the SoAQM in carrying out the evaluation. This committee can bring diverse perspectives and expertise, making the evaluation more thorough and balanced. By sharing the workload, the committee also helps ensure that all aspects of the SoAQM are examined carefully and objectively.
2. Utilise the results of the monitoring	Utilise the results from the monitoring function or process as a primary input for the evaluation. Because the monitoring function offers detailed insights into potential strengths and deficiencies within the SoAQM, these findings can serve as a solid baseline for the evaluation, eliminating the need to repeat reviews already completed. This approach assumes that the monitoring scope is sufficiently comprehensive to support the evaluation's objectives.
3. Involve the SAI's monitoring function in the evaluation	Involve the SAI's monitoring function in gathering the information needed for the evaluation, particularly if its current scope does not yet cover all required areas. Assigning the monitoring team to carry out additional reviews can help generate the necessary evidence to support a more comprehensive and reliable evaluation of the SoAQM.
4. Utilise results of other assessments/ evaluations in the SAI (e.g., ISSAI implementation needs assessment using iCATs, peer review, SAI PMF, other reviews).	Use the results of other recent and relevant assessments or evaluations conducted within the SAI, such as ISSAI implementation needs assessments using iCATs, peer reviews, or the SAI PMF assessment. Incorporating their findings can provide valuable perspectives and robust evidence for the evaluation, helping to strengthen conclusions and avoid duplication of efforts. It is important to ensure that these reviews are recent and applicable to the period under evaluation to maintain relevance and reliability.
5. Collaborate with IDI Shared Services Arrangements	Collaborate with the IDI Shared Services Arrangements to receive advice or assistance in conducting the evaluation. Leveraging this support can provide access to specialised expertise, practical tools, and facilitation services, helping to ensure the evaluation is well-structured, and aligned with the requirements of the revised ISSAI 140.
6. Collaborate with INTOSAI Regional Bodies to help the individual (with ultimate responsibility and accountability) in doing the evaluation	Work with INTOSAI Regional Bodies to assist the person responsible for the SoAQM evaluation. Regional bodies can offer valuable external perspectives, share best practices, and provide technical support to strengthen the evaluation process and foster continuous improvement.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