

Exposure Draft: System of Audit Quality Management - A Playbook for SAls
Comments deadline: 08-Apr-25
Name of SAI: SAI Bulgaria

Part I: SoAQM Playbook

Section	Page	Comment and suggestions	Disposal of comments
		Comments	
		We don't have any comments.	No action needed

Part II: SoAQM Technical Guidance Material

Guidance No.	Page	Comment and suggestions	Disposal of comments
1	3	Comments	
		Establishing quality objectives is an activity that should be distinct from risk management and should therefore be a separate item in the proposed sample of a System of Audit Quality Management Policy. Objectives are the quality outcomes that each SAI aims to achieve and should be clearly defined and approved by the SAI's management.	The table of contents and the structure of the primary playbook have been reorganized to enhance the emphasis on the establishment of quality objectives, identified as a distinct and vital phase within the quality risk management process. In a similar manner, Guidance No. 1 has undergone renumbering to reflect the policy guidelines pertaining to the establishment of quality objectives as a significant step in the process.
		Suggestions	
		We propose that a new item IV to be included in the Sample, following item III "Establishment of a System of Audit Quality Management". This new item IV, titled "Establishment of Quality Objectives" should present quality objectives. Therefore the numbering of the next items should be changed. The text of the current item IV "Quality Risk Management Process", Methodology a. Development of quality objectives should be transferred in the new item IV "Establishment of Quality Objectives" and further developed	
4	2	Comments	
		See the comment under Guidance 1	
		Suggestions	
		Establishment of Quality Objectives should be separated into a different guideline and the information should be further developed, including with clearer examples.	The guidelines for establishing quality objectives have been comprehensively outlined in a distinctive and accessible format within the exposure version of the guidance document. Additionally, we have introduced specific sub-numbering to the section concerning the establishment of quality objectives. Furthermore, the examples pertaining to these quality objectives, which draw upon the application materials

Part III: SoAQM Tools

Tool No.	Page	Comment and suggestions	Disposal of comments
		Comments	
		We don't have any comments.	No action needed

Part IV: Responses to Specific Matters

		Questions and Responses	Disposal of comments
		Specific Matter for Comment 1: Options and actions (SoAQM Playbook)	
		Do you concur with the proposed options and actions outlined in the Playbook? If you do not, what alternative options and actions would you recommend, and what is your rationale for these suggestions?	Detailed explanations and how to use the options are added as Annex to each of the plays in the main playbook
		Response	
		Yes, we agree with the proposed options and actions described in the Playbook. The visual presentation of the processes and actions contributes to the easier perception of the material and understanding of the different actions depending on the maturity of the available quality control system.	
		Specific Matter for Comment 2: Technical Guidance to establish and maintain the SoAQM (the SoAQM Technical Guidance Materials)	Disposal of comments
		Do you concur with the proposed guidance materials outlined in the Playbook? If not, what alternative guidance material(s) would you recommend and what are your justifications for this proposal?	We appreciate the positive comments and feedback.
		Response	
		Yes, we agree with the proposed guidance and believe that they will be very useful in the practical development of the quality management system in accordance with the updated ISSAI 140. Our suggestions for minor changes are made in Part II: SoAQM Technical Guidance Materials.	
		Specific Matter for Comment 3: Tools to establish and maintain the SoAQM (the SoAQM Tools)	Disposal of comments
		Do you find the tools proposed in the Playbook satisfactory? If not, what alternative tools would you recommend, and for what reasons?	We appreciate the positive comments and feedback.
		Response	
		Yes, the proposed tools are satisfactory, practically oriented and convenient to implement/adapt if needed.	
		Specific Matter for Comment 4: General scope of the SoAQM Playbook	
		Is the scope of the Playbook, including its technical guidance materials and tools, adequate to support SAls in establishing and maintaining the system as per the organisational requirements of the revised ISSAI 140? If not, what are the other matters that could have been included and rationale for inclusion in the Playbook?	NA
		Response	
		We consider the scope of the Playbook and the materials and tools presented to be sufficient and useful.	We appreciate the positive comments and feedback.
			No action needed
		Part V: Any other comments	
		Do you have any other comments on the proposed Exposure Draft?	
		Response	
		We don't have any additional comments.	

Exposure Draft: System of Audit Quality Management - A Playbook for SAIs
Comments deadline: 08-Apr-25
Name of SAI: SAI Chile

Part I: SoAQM Playbook

Section	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No comments	No action needed

Part II SoAQM Technical Guidance Material

Guidance No.	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No Comments	No action needed

Part III SoAQM Tools

Tool No.	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No comments	No action needed

Part IV Responses to Specific Matters

		Questions and Responses	Disposal of comments
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		Specific Matter for Comment 1: Options and actions (SoAQM Playbook)	
		Do you concur with the proposed options and actions outlined in the Playbook? If you do not, what alternative options and actions would you recommend, and what is your rationale for these suggestions?	No action needed

		Response	
		No Comments	

		Specific Matter for Comment 2: Technical Guidance to establish and maintain the SoAQM (the SoAQM Technical Guidance Materials)	
		Do you concur with the proposed guidance materials outlined in the Playbook? If not, what alternative guidance material(s) would you recommend and what are your justifications for this proposal?	No action needed

		Response	
		No Comments	

		Specific Matter for Comment 3: Tools to establish and maintain the SoAQM (the SoAQM Tools)	
		Do you find the tools proposed in the Playbook satisfactory? If not, what alternative tools would you recommend, and for what reasons?	No action needed

		Response	
		No Comments	

		Specific Matter for Comment 4: General scope of the SoAQM Playbook	
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		Is the scope of the Playbook, including its technical guidance materials and tools, adequate to support SAIs in establishing and maintaining the system as per the organisational requirements of the revised ISSAI 140? If not, what are the other matters that could have been included and rationale for inclusion in the Playbook?	No action needed
		No Comments	

		Part V: Any other comments	
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		Do you have any other comments on the proposed Exposure Draft?	
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		Response (the original responses in Spanish translated into English)	
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		1) The documents provided by IDI-INTOSAI mention eight components of the Quality Management System. However, Organizational Requirement No. 2 of ISSAI 140 only identifies six components, without expressly including the "Quality Risk Management Process" or the "Monitoring and Correction Process" as formal components. This raises questions about which components are, in fact, officially established.	The information presented in the playbook regarding the components of the audit quality management system aligns with Paragraph 8 of the revised ISSAI 140, which encompasses eight components. In addition to the six components outlined in Paragraph 29 under Organizational Requirement No. 2 of the revised ISSAI 140, there are two process components within the system: the SAI's risk assessment process and the monitoring and remediation process.
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		2) The reviewed documents mention the existence of a Strategic Risk Management Committee, composed of the head of the SAI and two directors, who are responsible for leading risk management. Given the above, is it possible for members of the monitoring and improvement process to also participate in this committee, or should they remain independent from the process?	We have strengthened the introductory section of Guidance No. 4 to establish a connection with SAIs that possess an existing strategic risk management committee. The playbook, along with the associated guidance regarding responsibilities within the audit quality management system, indicates that the monitoring and remediation process must be conducted in an objective manner, independent of other functions and activities within the audit quality management system. Furthermore, we have articulated the relationship between the quality risk assessment process in the SoAQM and the IDI's Crisis and Risk Management for SAI performance (CRISP) initiative, which supports SAIs on enterprise risk management. Additionally, the section addressing the quality risk management process in the main playbook has been further refined.
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		3) One of the documents mentions the Risk Management Manual; however, it is not clear at what stage of the SoAQM implementation process this manual is developed, or whether it should be part of the system's initial inputs or if it is developed as a product of quality risk management itself. Likewise, an example could be included in the guides made available on the IDI website, as was done with the Quality Policy	We have refined the introductory section of Guidance No. 4 to assist SAIs in determining the appropriate stage for developing a risk management manual, as well as other supplementary guidance materials that will facilitate the effective implementation of the quality risk management process.
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		4) The description of the Monitoring and Correction Process states that "Monitoring activities should include a review of all eight SoAQM components at the organizational level." This statement raises the following operational question: Is this review of all eight components mandatory only when the system is fully operational, or is it also expected to be performed during the initial stages of implementation? This is particularly relevant considering that, according to the SoAQM Implementation Playbook, one of the recommended alternatives is to adopt a phased approach, initially focusing efforts on designing policies for one or two components of the system.	While the objective of the monitoring and remediation activities is to encompass all eight components of the system, the SAI has the discretion to define the scope and timing of the monitoring activities, particularly during the initial implementation phase of the system. This is especially relevant when the SAI chooses to adopt a phased approach to the design, implementation, and operation of the system. For further guidance, the SAI may consult page 2 of Guidance 6. It should be noted that the SAI is not restricted from conducting monitoring of all components, even if only a portion of the SoAQM has been established. Such comprehensive monitoring can assist the SAI in identifying any gaps or missing mechanisms necessary for the establishment of the remaining components of the system.
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		5) According to the general structure described in the IDI documents, two new bodies are identified: Engagement Quality Reviewers, who would report hierarchically to the operational middle managers. Likewise, a Unit or Group dedicated to monitoring and correction, which operates independently and reports directly to the head of the SAI. Given this design, the following question arises: Is it mandatory to have both bodies in place to meet the requirements of SoAQM and ISSAI 140, or is it possible to dispense with the first—the quality reviewers—during the initial phase, focusing solely on the creation of the independent Monitoring Unit? This is relevant if considering the possibility of implementing the system in phases, as suggested by the IDI Playbook, which could allow for prioritizing certain components and functional structures over others.	The Monitoring and Remediation process is a mandatory requirement as outlined in the revised ISSAI 140; however, the External Quality Review (EQR) is not obligatory. This distinction is explicitly noted in the Playbook and Guidance No. 8. We have refined the section regarding EQR in the Playbook to underscore that, while it is not a mandatory requirement to perform EQR as per the revised ISSAI 140, it is regarded as one of the specified responses to mitigate quality risk.
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		6) Regarding the responsibility structure of the System of Audit Quality Management (SoAQM) it has been identified that the documents establish that ultimate responsibility for the system rests with the Head of the Supreme Audit Institution (SAI). However, the possibility is also contemplated that this responsibility may be delegated or shared "with other appropriate persons." Based on this last reference, it is necessary to clarify: To what type of positions or functions does the expression "other appropriate persons" refer? This is done in order to safeguard the integrity of the SoAQM governance model.	The introductory section of Guidance No. 3 has been enhanced with a cross-reference to Paragraph 26 of the revised ISSAI 140. This paragraph stipulates that in order to effectively operate the system of quality management, the head of SAI may delegate responsibilities to specific individuals and hold them accountable for their execution of those responsibilities. These responsibilities may include the assignment of accountability to: a) an individual or group of individuals, such as the most senior official or a cadre of officials, for the overarching system of quality management; and b) an individual or group of individuals who hold operational responsibility for particular components of the system, such as adherence to independence requirements, as well as the processes of monitoring and remediation.
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		7) Regarding the diagram presented in the slide on "Implementation of the Quality Risk Management Process" in the Playbook, a question arises regarding the use of the term "Quality Risk Management Process" as an activity within the flow. From a methodological perspective, the "process" itself would not be a specific activity, but rather an integral set that encompasses several activities, primarily related to risk management. Would it be possible to adjust the flow to more clearly reflect that the "Quality Risk Management Process" is not just another step within the process, but rather represents a more general framework? This would help avoid confusion when interpreting it operationally.	We have implemented a numbering system for the identification of quality objectives and have outlined the process to identify, assess, and respond to quality risks within the flow chart. This enhancement aims to eliminate any potential confusion regarding the quality risk management process. Additionally, the presentation and colour coding of the flow chart have been refined for improved clarity.
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		8) How can the good practices identified during the monitoring process be considered and incorporated to strengthen and enhance the Supreme Audit Institution's (SAI) Quality Management System? Could any details be provided in this regard in the documents?	We have incorporated this information into Guidance 6 to support compliance with Paragraph 57(b) of the revised ISSAI 140, which necessitates a monitoring and remediation process aimed at identifying not only deficiencies but also potential strengths in the design, implementation, and operation of the quality management system.
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Exposure Draft: System of Audit Quality Management - A Playbook for SAIs
Comments deadline: 08-Apr-25
Name of SAI SAI Egypt

Part I: SoAQM Playbook

Section	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No Comments	

Part II SoAQM Technical Guidance Material

Guidance No.	Page number	Comment and suggestions	Disposal of comments
		Comments	
		The guide includes a roadmap for supreme audit institutions (SAIs) to develop a quality control manual in accordance with each institution's quality control policy. This requires the SAI to use the guidelines and tools in some detail when developing its own manual. We have no comments on the guidelines and tools included in the guide, as they are generally consistent with the requirements of Revised ISSAI 140 (Quality Management for SAIs)	We appreciate the positive comments and feedback

Part III SoAQM Tools

Tool No.	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No Comments	No action needed

Part IV Responses to Specific Matters

		Questions and Responses	Disposal of comments
		Specific Matter for Comment 1: Options and actions (SoAQM Playbook)	
		Do you concur with the proposed options and actions outlined in the Playbook? If you do not, what alternative options and actions would you recommend, and what is your rationale for these suggestions?	No action needed
		Response	
		Yes	
		Specific Matter for Comment 2: Technical Guidance to establish and maintain the SoAQM (the SoAQM Technical Guidance Materials)	
		Do you concur with the proposed guidance materials outlined in the Playbook? If not, what alternative guidance material(s) would you recommend and what are your justifications for this proposal?	No action needed
		Response	
		Yes	
		Specific Matter for Comment 3: Tools to establish and maintain the SoAQM (the SoAQM Tools)	
		Do you find the tools proposed in the Playbook satisfactory? If not, what alternative tools would you recommend, and for what reasons?	
		Response	No action needed
		Yes	
		Specific Matter for Comment 4: General scope of the SoAQM Playbook	
		Is the scope of the Playbook, including its technical guidance materials and tools, adequate to support SAIs in establishing and maintaining the system as per the organisational requirements of the revised ISSAI 140? If not, what are the other matters that could have been included and rationale for inclusion in the Playbook?	No action needed
		Yes	
		Part V: Any other comments	
		Do you have any other comments on the proposed Exposure Draft?	No action needed
		Nothing	

Exposure Draft: System of Audit Quality Management - A Playbook for SAIs
Comments deadline: 08-Apr-25
Name of SAI: SAI Lithuania

Part I: SoAQM Playbook

Section	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No Comments	

Part II SoAQM Technical Guidance Material

Guidance No.	Page number	Comment and suggestions	Disposal of comments
All	All	Comments	
		It would be very useful / necessary to provide cross references to the relevant provisions on 140 ISSAI regulation in all Guidance documents, where appropriate.	Cross referencing to seven Organisational requirements is provided where relevant and necessary.
		It would be very useful if methodological guidelines were provided on how to assess the audit's added value.	
		Suggestions	
		Suggestions not provided	
4	1	Comments	The section on the need to update the quality objectives, risks and risk responses is highlighted in the guidance (page 1) to make it prominent for the users.
		From the information provided, do we correctly understand that the quality risk management / assessment may not be conducted annually? How does this then correlate with the Evaluation of effectiveness of the Quality Management System, which according 140 ISSAI, shall be performed at least annually.	
		Suggestions	
		NA	
		Comments	We did not include this in the guidance. Paragraph 60 of the revised ISSAI 140 states, "The monitoring and remediation process shall include reviews of completed engagements." Based on the identified quality risks, the Supreme Audit Institution (SAI) shall establish criteria for selecting completed engagements for review'. In accordance with this requirement, we have indicated that the SAI may determine the selection criteria, with several examples provided in Guidance No. 1.
5 & 6	All	Is it true, that it is not compulsory to select a sample of completed audits (FA, PA, CA) and perform their external quality review every year, meaning one could select a different timeframe, for example do it every – 2-3 years?	
		Suggestions	
		NA	
	6 All	Comments	We have not proposed this in relation to the review of a sample of completed audit engagements. The monitoring tools designated for the review of completed audit engagements are intended to be applied throughout the audit process. However, we have indicated that it may not be essential to monitor every intricate detail of the SoAQM in order to fulfil the primary objective of the monitoring and remediation process (see page 2 of Guidance 6, which addresses this at the organizational level). We have provided a rationale within the guidance to delineate the scope and nature of the monitoring.
		From the information provided, do we correctly understand that the assessment of a completed audit may be carried out by assessing not the entire engagement, i.e. not the entire audit performed, but only certain areas / aspects selectively, e.g. only certain aspects according to the identified risks, etc.?	
		Suggestions	
		It would be very useful / necessary, therefore we suggest developing Guidelines, examples and tools that would include and explain the implementation of the following elements: Governance and leadership / Relevant ethical requirements / SAI resources / Information and communication.	
			Part 1 of Tool No. 12 encompasses a monitoring tool at the organisational level that addresses all eight components of the SoAQM.

Part III SoAQM Tools

Tool No.	Page number	Comment and suggestions	Disposal of comments
All	All	Comments	
		It is not entirely clear, which checklists and tools are used for the audit team's self-assessment, as well as which ones are used for the review of on-going audits (EQR) and which ones for completed audits (CQR) engagements review. It would be good if this was clearly identified.	In reference to the SoAQM playbook, all recommended tools are comprehensively interconnected with various facets of the SoAQM, as detailed in the Resource Material sections of the main Playbook. These include, among other tools, the EQR tool designed for three distinct types of audits, as well as a monitoring tool applicable at both the organizational level and the level of completed audit engagements. There are also dedicated tools for the internal reviews of the audit supervisor/team leader/director. The appropriate usage of these tools is further elaborated in the guidance documents, which provide direction on when and how to implement them.
		Suggestions	
		Suggestions not provided	
12	All	Comments	Section 2 (page 4) of Guidance No. 6 has been revised to provide enhanced instructions for the monitoring team regarding the identification of applicable requirements to be evaluated following the selection of the sample of completed audit engagements.
		Document Tool 12 "Sample monitoring tools" provides tools that are designed to review Performance, Compliance and Financial Audit Engagements. It is not clear if one is expected to assess each and every question (let's say during external evaluation of engagement)? For example, Tool for the Review of Financial Audit Engagement consists of 591 lines of requirements (some 140 pages) to be reviewed – would it be expected for external reviewer to assess and verify against all 591 requirements, in this case we are wondering if the costs of the assessment would not exceed the benefits?	
		Suggestions	
		Suggestions not provided	
All	All	Comments	The relevant connections to the tools are comprehensively outlined in both the Playbook and the corresponding guidance documents.
		It would be very useful if Tools were linked to the appropriate Guidance and, were applicable, certain paragraph of ISSAI140.	
		Suggestions	
		Suggestions not provided	

Part IV Responses to Specific Matters

Questions and Responses	Disposal of comments
Specific Matter for Comment 1: Options and actions (SoAQM Playbook)	
Do you concur with the proposed options and actions outlined in the Playbook? If you do not, what alternative options and actions would you recommend, and what is your rationale for these suggestions?	No action needed
Response YES. Where we had comments, we placed them in Part II and Part III tables.	
Specific Matter for Comment 2: Technical Guidance to establish and maintain the SoAQM (the SoAQM Technical Guidance Materials)	
Do you concur with the proposed guidance materials outlined in the Playbook? If not, what alternative guidance material(s) would you recommend and what are your justifications for this proposal?	No action needed
Response YES. Where we had comments, we placed them in Part II and Part III tables.	
Specific Matter for Comment 3: Tools to establish and maintain the SoAQM (the SoAQM Tools)	
Do you find the tools proposed in the Playbook satisfactory? If not, what alternative tools would you recommend, and for what reasons?	No action needed
Response YES. Where we had comments, we placed them in Part II and Part III tables.	
Specific Matter for Comment 4: General scope of the SoAQM Playbook	

		Is the scope of the Playbook, including its technical guidance materials and tools, adequate to support SAls in establishing and maintaining the system as per the organisational requirements of the revised ISSAI 140? If not, what are the other matters that could have been included and rationale for inclusion in the Playbook?	No action needed
		Response	
		YES. Where we had comments, we placed them in Part II and Part III tables.	
		Part V: Any other comments	
		Do you have any other comments on the proposed Exposure Draft?	No action needed
		Response	
		Where we had comments, we placed them in Part II and Part III tables.	

Exposure Draft: System of Audit Quality Management - A Playbook for SAIs
Comments deadline: 08-Apr-25
Name of SAI SAI Portugal

Part I: SoAQM Playbook

Section	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No Comments	No action needed
Part II SoAQM Technical Guidance Material			
Guidance No.	Page number	Comment and suggestions	Disposal of comments
		Suggestions	
		No Comments	No action needed
Part III SoAQM Tools			
Tool No.	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No Comments	
			No action needed
Part IV Responses to Specific Matters			
		Questions and Responses	Disposal of comments
		Specific Matter for Comment 1: Options and actions (SoAQM Playbook)	
		Do you concur with the proposed options and actions outlined in the Playbook? If you do not, what alternative options and actions would you recommend, and what is your rationale for these suggestions?	We appreciate the positive comments and feedback.
		Response <p>Yes, we agree. The Practical Guide is well structured, organised and provides the information and knowledge necessary for Supreme Audit Institutions (SAIs) to implement and maintain the Audit Quality Management System (SoAQM). In addition, the authors have taken into account the guide's target audience, adjusting the language and level of detail as necessary. The reference in each chapter / theme / section to the technical guidelines and tools, via the 'material resources', makes it easier to locate the necessary information. Also, the inclusion of illustrations, tables and diagrams reinforces the relevant messages and makes the guide more appealing.</p> <p>The Guide is an excellent reference for mobilising and guiding the heads of the SAIs in applying the new quality management standards, as well as making all employees aware of the importance of the 'Quality Management System'.</p> <p>The technical guidelines and tools in the annex prove to be very useful in implementing the SoAQM with its characteristics.</p> <p>The practical information on SoAQM gives an idea of the work involved in reorganising procedures and the documentation that needs to be drawn up in order to operationalise and evaluate the system.</p> <p>The reference in the guide to good practice via the green icon was an excellent choice, as was the presentation of practical examples in the support material. The reference to PESA and IDI Shared Services Arrangements also proved to be very useful, should the SAI need to make use of these services.</p> <p><u>With regard to the chapter / theme / section on quality objectives, we suggest mentioning in the text and/or on the 'green icon' the management instruments where they should appear.</u> It should be emphasised that the practical guide is a valuable tool that contains the information and guidelines necessary for the SAI to design, implement and maintain the SoAQM. However, the effectiveness of the SoAQM will depend on the SAI's ability to adapt it to its specific needs.</p>	Regarding the suggestion on management instruments on quality objectives, we have included the Resource Materials box similar to other sections in the playbook which includes Guidance 4 Quality Risk Management and Tool 4 Quality Risk Management Template. Tool 4 consists of example quality objectives extracted from application material to Organisational requirement No. 2 of the revised ISSAI 140. We have suggested that SAIs develop additional quality objectives and sub-objectives based on their nature of operation and circumstances.
		Specific Matter for Comment 2: Technical Guidance to establish and maintain the SoAQM (the SoAQM Technical Guidance Materials)	
		Do you concur with the proposed guidance materials outlined in the Playbook? If not, what alternative guidance material(s) would you recommend and what are your justifications for this proposal?	Annex 1 to the Playbook now includes references to various IDI resource materials that are relevant to the components of the SoAQM. These resources encompass those developed and made available for conducting ISSAI-based audit engagements.
		Response <p>Yes, we agree. The proposed technical guidance materials are very useful; the concepts and examples presented in this support material effectively constitute a 'compass' for the implementation / improvement and evaluation of SoAQM. However, technical guidance could strengthen support for auditors, for example by creating a specialised platform to provide technical and methodological guidance to auditors (support materials such as manuals and guides; standardised templates and practical examples of working papers). The aim is to reinforce methodological compliance, promote the standardisation of auditing practices and offer ongoing support to teams. The guidelines could also include reference to quality indicators in the SoAQM monitoring instruments. Finally, the guidelines could also include concrete examples of SAIs (case studies) that have already implemented SoAQM (see ISSAI 140 revised).</p>	We will build the library of good SoAQM practices after getting more implementation experiences from the SAIs.
		Specific Matter for Comment 3: Tools to establish and maintain the SoAQM (the SoAQM Tools)	
		Do you find the tools proposed in the Playbook satisfactory? If not, what alternative tools would you recommend, and for what reasons?	We appreciate the positive comments and feedback.
		Response <p>Yes, the tools proposed are satisfactory. The models presented reflect practical experience and can be adapted to the specific needs of SAIs.</p>	
		Specific Matter for Comment 4: General scope of the SoAQM Playbook	
		Is the scope of the Playbook, including its technical guidance materials and tools, adequate to support SAIs in establishing and maintaining the system as per the organisational requirements of the revised ISSAI 140? If not, what are the other matters that could have been included and rationale for inclusion in the Playbook?	We appreciate the positive comments and feedback.
		Response <p>Yes, the explanatory materials and tools presented provide the necessary information on audit quality management (in accordance with the requirements of the revised ISSAI 140).</p>	
		Part V: Any other comments	
		Do you have any other comments on the proposed Exposure Draft?	No action needed.
		Response	
		No comments	

Exposure Draft: System of Audit Quality Management - A Playbook for SAIs
Comments deadline: 08-Apr-25
Name of SAI SAI Romania

Part I: SoAQM Playbook

Section	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No Comments	

Part II SoAQM Technical Guidance Material

Guidance No.	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No Comments	

Part III SoAQM Tools

Tool No.	Page number	Comment and suggestions	Disposal of comments
		Comments	
		No Comments	

Part IV Responses to Specific Matters

Questions and Responses			Disposal of comments
Specific Matter for Comment 1: Options and actions (SoAQM Playbook)			
		Do you concur with the proposed options and actions outlined in the Playbook? If you do not, what alternative options and actions would you recommend, and what is your rationale for these suggestions?	No action needed.
		Response	
		No Comments	
Specific Matter for Comment 2: Technical Guidance to establish and maintain the SoAQM (the SoAQM Technical Guidance Materials)			
		Do you concur with the proposed guidance materials outlined in the Playbook? If not, what alternative guidance material(s) would you recommend and what are your justifications for this proposal?	No action needed.
		Response	
		No Comments	
Specific Matter for Comment 3: Tools to establish and maintain the SoAQM (the SoAQM Tools)			
		Do you find the tools proposed in the Playbook satisfactory? If not, what alternative tools would you recommend, and for what reasons?	
		Response	No action needed.
		No Comments	
Specific Matter for Comment 4: General scope of the SoAQM Playbook			
		Is the scope of the Playbook, including its technical guidance materials and tools, adequate to support SAIs in establishing and maintaining the system as per the organisational requirements of the revised ISSAI 140? If not, what are the other matters that could have been included and rationale for inclusion in the Playbook?	No action needed.
		Response	
		No Comments	
Part V: Any other comments			
		Do you have any other comments on the proposed Exposure Draft?	No action needed.
		Response	
		We appreciate the efforts made by IDI to develop this comprehensive and well-structured manual, which reflects the efforts to align with the best practices in the field, taking into account the requirements of ISSAI 140 - Quality Management for Supreme Audit Institutions (SAIs), revised. Currently, our institution is in a broad reform process, in an early stage of implementing the quality management system, in which context we consider that the draft manual submitted is a valuable resource that we can also use at the level of our institution. The materials submitted, on which we do not have any additional comments, are of real use to us in strengthening the quality management of audit processes and practices within the Romanian Court of Accounts	