# Tool 14: EVALUATION OF THE SYSTEM OF AUDIT QUALITY MANAGEMENT

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| Name of SAI | : |  |
| Head of SAI | : |  |
| Evaluation Period | : |  |

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| **Deficiencies** | **Individual evaluation** | **Remedial Action** | **Correction of the effect of identified deficiencies** |
| **No.** | **Description** | **Severe** | **Pervasive** |
|  |  | [ ]  Yes[ ]  No | [ ]  Yes[ ]  No | [ ]  With effective remedial actionSpecify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[ ]  Remedial action is not effective[ ]  Not provided with remedial action | [ ]  CorrectedSpecify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[ ]  Not corrected[ ]  No effect on the system |
| Justification: |
|  |  | [ ]  Yes[ ]  No | [ ]  Yes[ ]  No | [ ]  With effective remedial actionSpecify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[ ]  Remedial action is not effective[ ]  Not provided with remedial action | [ ]  CorrectedSpecify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[ ]  Not corrected[ ]  No effect on the system |
| Justification: |
|  |  | [ ]  Yes[ ]  No | [ ]  Yes[ ]  No | [ ]  With effective remedial actionSpecify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[ ]  Remedial action is not effective[ ]  Not provided with remedial action | [ ]  CorrectedSpecify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[ ]  Not corrected[ ]  No effect on the system |
| Justification: |
| Evaluation at the aggregate level: | [ ]  Severe[ ]  Pervasive | Justification: |
| **Conclusion:** |
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| [ ]  The system of audit quality management provides the SAI with reasonable assurance that the objectives of the system are being achieved. *(Note: Actions are still needed to address the effect of uncorrected effect of deficiencies, if any)***Planned actions:** (as provided in the details below)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| [ ]  Except for matters related to identified deficiencies that have a severe but not pervasive effect, the system of audit quality management provides the SAI with reasonable assurance that the objectives of the system are being achieved.**Planned actions:** \_\_\_(as provided in the details below)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| [ ]  The system of audit quality management does NOT provide the SAI with reasonable assurance that the objectives of the system are being achieved.**Planned actions:** \_\_(as provided in the details below)\_\_\_\_\_\_\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |

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Head of SAI or Other Person(s) assigned with responsibility and accountability for SoAQM

Note: The term *‘Effective Remedial Action’* refers to whether the remedial actions taken up to the time of the evaluation are effective when using the results of the monitoring and remediation process for evaluating and concluding on the system of audit quality management.

**Implementation of planned actions**

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| **Description of planned actions** | **Responsibility**  | **Timeline** |
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