

# Tool 14

## EVALUATION OF THE SYSTEM OF AUDIT QUALITY MANAGEMENT

Name of SAI : \_\_\_\_\_

Head of SAI : \_\_\_\_\_

Evaluation Period : \_\_\_\_\_

Deficiencies		Individual evaluation		Remedial Action	Correction of the effect of identified deficiencies
No.	Description	Severe	Pervasive		
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No Justification:	<input type="checkbox"/> With effective remedial action Specify: _____  <input type="checkbox"/> Remedial action is not effective  <input type="checkbox"/> Not provided with remedial action	<input type="checkbox"/> Corrected Specify: _____  <input type="checkbox"/> Not corrected  <input type="checkbox"/> No effect on the system
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No Justification:	<input type="checkbox"/> With effective remedial action Specify: _____  <input type="checkbox"/> Remedial action is not effective  <input type="checkbox"/> Not provided with remedial action	<input type="checkbox"/> Corrected Specify: _____  <input type="checkbox"/> Not corrected  <input type="checkbox"/> No effect on the system
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No Justification:	<input type="checkbox"/> With effective remedial action Specify: _____  <input type="checkbox"/> Remedial action is not effective  <input type="checkbox"/> Not provided with remedial action	<input type="checkbox"/> Corrected Specify: _____  <input type="checkbox"/> Not corrected  <input type="checkbox"/> No effect on the system
Evaluation at the aggregate level:		<input type="checkbox"/> Severe  <input type="checkbox"/> Pervasive		Justification:	
<b>Conclusion:</b>					
<input type="checkbox"/> The system of audit quality management provides the SAI with reasonable assurance that the objectives of the system are being achieved. <i>(Note: Actions are still needed to address the effect of uncorrected effect of deficiencies, if any)</i> <b>Planned actions:</b> _____					

- ☐ 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:** \_\_\_\_\_

- ☐ 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:** \_\_\_\_\_

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