

# Internal Quality Assurance within the Central Audit Service the Netherlands

*Manfred van Kesteren*



# Internal Quality Assessment IA

Aimed at:

- Professional quality of the IA-function in line with requirements of professional bodies and national laws/regulations (IIA, National Accounting Standards etc.);
- Client/customer satisfaction (to what extent do we deliver added value).

# Actors

- Head/Director of Central Audit Service (CAE);
- Middle-management;
- Team-leaders;
- Individual auditors;
- Pool of quality reviewers.

# Internal Quality Assurance IA

- Institutional level: assessment of the system of Quality Assurance (1x a year);
- Institutional level: assessment of the quality of performed audits (sample, looking back, 1x a year).

# Assessment of the system of QA

- Institutional and individual objectivity and independency;
- Governance and ethical culture;
- Communication and reporting lines;
- Quality and compliance to implemented quality measures;
- Preparation and execution of the strategic and annual audit plan.

# Assessments of the quality of performed audits

- Ad-random selection of audit-dossiers covering the whole spectrum of types of audits;
- Reviews performed by selected quality reviewers (pool of senior auditors);
- Focus on compliance to standards/audit manual (audit process).

# Internal Quality Assurance IA

- Audit level: continuous quality checks by the team leader and management;
- Audit level: independent quality review by appointed quality reviewers that are not part of the audit-team (pool of senior auditors).

# Internal Quality Assurance IA

- QA on audit-level is 'real time' (ongoing);
- Independent quality review takes place at crucial stages during the audit;
- Quality reviewer gives 'ok' (or not) after check.



# Tools for QA

- The central audit service audit manual;
- Audit manual contains guidelines about conducting audit;
- Quality check lists based on standards (IIA, Accounting Standards) → same as external check lists;
- Human resource policy: mandatory permanent education (40 hours a year), exchanging skills/knowledge etc.

QA is continuous business.....so no:

