Working group on Quality Assurance

Steps done and plans for the future
Working group on Quality Assurance

- Working group leaders
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- **Objectives**
  This workshop intends to help internal auditors to:

  - understand how to apply the IPPF of the IIA and International Standards for the Professional Practice of Internal Auditing on quality assessment review case study
  
  - develop a solid understanding of the process used to complete a periodic internal assessment or external quality assessment of an internal audit activity
  
  - discover proven quality assessment tools and techniques
  
  - learn from country experience on QA methodology - explore the recommended internal and external quality assessment approaches and identify the best approach for their own organization
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• Work done in Budapest and Lviv

**Budapest**
- overview of the results of the IA CoP meeting in Ohrid
- survey results on Quality Assurance
- presentation on IPPF standards on QC and QA by Jean-Pierre Garitte
- country experience on QA and QC Template (Hungary, Poland)
- elaboration of Ongoing supervision

**Lviv**
- further elaboration of Ongoing supervision
- country experience on QA and Ongoing supervision (Ukraine, Portugal, Armenia, Bulgaria)
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• Result from Budapest and Lviv workshop

➢ start to develop Annex to *PEM PAL Good Practice Internal Audit Manual* regarding Quality assurance - Part 4

➢ Ongoing supervision
  - the quality control measures during the individual audit assignment
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• Objectives of Ongoing supervision

The supervision over the engagement implementation should ensure:

- performance of the engagement only by auditors who have the necessary knowledge, skills and other qualifications
- drawing up working documents corresponding to the checks planned
- appropriate instruction during engagement planning and approval of the working documents for its implementation
- implementation of the engagement audit plan and working programme(s)
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• Cont’d

- adequate support of the findings, conclusions and recommendations made during the engagement by working documents containing sufficiently reliable, appropriate and useful information

- ensuring the accuracy, objectivity, clarity, precision, constructiveness and timeliness of the information provided relevant to the engagement

- ensuring the achievement of the engagement objectives

- creating conditions for improving the internal auditors’ knowledge, skills and competences
Working group on Quality assessment

• What has been done

➢ skeleton template for quality assurance covering all topics of a quality assurance and improvement program developed

➢ the template on Ongoing supervision finalised

➢ material/questions for for the component Audit entity survey prepared
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• Plans for future

- all the subchapters on *PEM PAL Good Practice Internal Audit Manual* should be elaborated
- content of the *PEM PAL Good Practice Internal Audit Manual* regarding Quality assessment should be revised/updated
Thank you!