

Questionnaire for the identification of experiences and good practices on Quality Control for SAIs

Comments received from WGVBs members

SAI	Comments Received	Response
Ecuador	<p>1. It might be helpful to divide the questionnaire by components such as: quality control, ethical aspects and training.</p> <p>2. Question 2: Substitution of “range of work” for “institutional processes”.</p> <p>3. Question 5 and 7: Add term “standards” before “policies and procedures”.</p> <p>4. Question 7: Add “Likewise, specify the follow-up mechanisms to implement the standards, policies and procedures previously mentioned.” at the end of the question.</p> <p>5. Question 8: Add “How frequently are those indicators applied and reviewed?” at the end of the question.</p> <p>6. Question 9 / b: Change “continuing” for “continued”.</p> <p>7. Question 10: Add “Does the institution recognize internal and external risks, as well as, inherent and control risks?” at the end of the question.</p> <p>8. Question 12: Add “Please specify the name of the trainings, the number of trainings and participants” at the end of the question.</p>	<p>1. It was not possible to categorize the questions according to the proposal sent by the SAI of Ecuador (four categories) as some questions were fused and some others were erased; this had led to one category having most of the questions, another category would not have had any questions at all, and the other two categories would have had only two or three questions.</p> <p>2. OK.</p> <p>3. OK.</p> <p>4. Not applied since the question was reformulated to be fused with question 10 (SAI of South Africa’s proposal).</p>

	<p>9. Question 16/a: Add “the” before “progress of the audit...”.</p> <p>10. Question 16: Gathering the documents might be helpful, but will also take a great deal of time to process them. In that sense, we suggest to only request the list of relevant documents with a brief description and state that the document could be requested later.</p> <p>11. Question 17: Add “If not, in what other ways your SAI applies and monitors quality management.” at the end of the question and eliminate “a” before “resources available ...”</p>	<p>5. Not applied since the question was reformulated to be fused with question 16 (SAI of South Africa’s proposal).</p> <p>6. OK.</p> <p>7. OK.</p> <p>8. Not applied since questions 12 and 13 were re-formulated to be fused (SAI of South Africa’s proposal).</p> <p>9. OK.</p> <p>10. OK.</p> <p>11. A sort of question was added as new question 17.</p>
France	<p>1. Question 1: Quality control and quality insurance being 2 different concepts, the question should be divided into 2 parts. Besides, I suggest the questionnaire is accompanied with a glossary explaining technical terms as those.</p> <p>2. Question 2: Please define these terms (control service / process / control product). Add the word “whole” before “range of work carried out...” and “or only part of it” at the end of the question.</p> <p>3. Question 3: A more interesting question could be "To which extent could your SAI implement etc". The notion of partial implementation is</p>	<p>1. Question 1 was changed, adding a box with questions 1a and 1b in order to separate the concepts used. In addition, foot notes were added to include the definition of “quality control” and “quality assurance”.</p> <p>2. Since they were added only as examples, we consider we can this regard such terms in this question. The</p>

	<p>common, and the elaborated answer should help to show the difficulties met in implementation.</p> <ol style="list-style-type: none"> 4. Question 4: New term! Quality or process? 5. Add a new question: “In case your SAI has jurisdictional activities, describe the specific quality control system put in place to ensure the highest quality level of investigations and judgements 6. Please elaborate on your answer and attach the corresponding documents separately.” 7. Question 6: Change the term “formulate” for “elaborate” or “validate”. Also, at the end of the question, add “if you have one. If not yet, explain why, and when it will be elaborated”. 8. Question 8: “Quality management” is a new term, not introduced before in que questionnaire. 9. Question 9: Section “Results” could be too difficult to answer. 10. Add a new question: Has your SAI any part of its organization and process covered with a quality standard certification (like ISO 9001)? If yes, which parts or process and since when? 11. Question 15: Move “successfully” to be in front of “carry out”. 12. Question 16/a: Regarding the “subject to review” it is suggested to edit the question by adding “by whom? the relevant level of management? an external opinion?”. 13. Question 17: Erase “a” before “resources available”. 	<p>part that reads “range of work...” was changed to “institutional processes”. “Or only part of it” was added at the end of the question.</p> <ol style="list-style-type: none"> 3. OK. 4. The term was changed to “quality control system”, in line with what question 1 and 2 ask. 5. OK. The second part of this question was edited in order to only request a list of the corresponding documents and a brief description of them, so that they can be requested afterwards if needed. 6. OK. This was considered. 7. The term “Quality management” was maintained. 8. We consider it is important to know such results. We hope the answers we may get will suffice. 9. OK.
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		10.OK. 11.OK. 12.OK.
Namibia	<p>1. Goal: Substitute “upkeep” for “maintenance”.</p> <p>2. Description: Make reference to ISSAI 140 (40 renumbered)</p> <p>3. Question 2: It would be best to differentiate between these two systems, given the broad spectrum of these principles</p> <p>4. Question 7: Substitute of “count with” for “rely on/employ”. Rephrase the question no to yield a yes/no answer whilst focusing more on a discussion of these procedures/and implementation of the applicable policies.</p> <p>5. Question 8: Add “quality assurance” before the word “recommendations” (at the end of the question) and add “peer reviews” before “and others” at the end of the question.</p> <p>6. Question 9/a: It’s a good practice to arrange results around the 3 objectives of the ISSAI12 as in this question, and yes quality is included in most of the SAI’s activities, however- could we identify Principles under ISSAI12 that are Most relevant to the quality management.</p> <p>7. Question 11: Substitution of “its work” for “the execution of its mandate”</p> <p>8. Question 14/c: Add “subject” before the word “matter” at the middle of the sentence.</p> <p>Question 14: Substitution of “the latter” for “your response to Question 14 above,” in the second part of the question.</p>	<p>1. OK.</p> <p>2. OK.</p> <p>3. OK. Foot notes were added to include the definition of “quality control” and “quality assurance”.</p> <p>4. The second part of the question makes the respondent to elaborate on his/her response.</p> <p>5. OK.</p> <p>6. Since several principles in ISSAI 12 could directly apply to your SAI’s suggestion to enrich question 9, it has been considered that such enrichment would make this question much longer, which in turn will make respondents take more time to respond it (i.e. consider that</p>

	<p>9. Question 16: Substitute “guarantee” for “ensure”. Substitute “ticked” for “selected above” in the second part of the question.</p>	<p>each of the twelve principles in ISSAI 12 have several numerals).</p> <p>7. Not applied as this question was reformulated given a proposal sent by the SAI of South Africa.</p> <p>8. OK. We substituted “the latter” for “your responses above”.</p> <p>9. OK. We substituted “ticked” for “ticked/selected above”.</p>
Peru	<p>1. Question 8: Change “The said indicators...” in parenthesis, for “These indicators...”</p> <p>2. Add this question, as the clear knowledge of the levels of authority and responsibility that each individual in an organization has is very important, as established in the ISSAI 40 (Page 10, Element 4) and the SAI-PMF (SAI-4. Organizational Control Environment): “What procedures has your SAI used to implement the clear assignment of authority and responsibilities to its personnel?</p> <p>3. Question 18: For consistency, maintain the table format of the preceding questions.</p> <p>4. Question 21: It would be convenient if the question were rephrased to specify if the external auditors were contracted to audit public</p>	<p>1. OK.</p> <p>2. OK.</p> <p>3. OK. The final part of the question was edited to state: “According to the statements you ticked, please specify how does your SAI applies them and list any relevant policies and procedures, including a brief description of them, established to carry out its audits. (Corresponding documentation might be requested afterwards.)”</p> <p>4. OK.</p>

	<p>institutions on behalf of the SAI, or if they were contracted to audit the SAI itself.</p>	
Portugal	<ol style="list-style-type: none"> 1. There are 3 concepts that are not defined for the purpose of the survey and that seem to be used somehow randomly: quality control; quality assurance and quality management system. 2. In favour of letting SAIs respond the questionnaire even if they answer NO to the 1st question. 	<ol style="list-style-type: none"> 1. OK. Foot notes were added to include the definition of “quality control” and “quality assurance” (question 1). 2. OK. Question 1 was edited in this sense.
South Africa	<ol style="list-style-type: none"> 1. Title: The questionnaire is a little bit too long – people may not respond to long surveys. Perhaps, shorten by removing questions that are not directly linked to quality control (e.g. the last question) or try and combine a few questions. 2. Question 3: Should we not have a question as well, in cases where they have not implemented ISSAI 40 and 1220, “what quality control measures has your SAI implemented”? 3. Question 7: Is this meant to be “on” or “rely on”? 4. Question 8: Does your SAI have indicators to measure quality management? If so, which ones are they? (The said indicators ...) Rather pose the question, “what are these indicators”. 5. Question 9/b: Add “through high quality outputs” at the end of the question. 	<ol style="list-style-type: none"> 1. OK. We combined question 5 & 16, 7 & 10 and 12 & 13. Questions 8 & 20 were not fused since they refer to different sub-topics. 2. OK. 3. OK. It is noteworthy that questions 7 & 10 were fused. 4. The original question already considered your suggestion. 5. OK. 6. OK. The suggested text was changed to “from your key stakeholder’s perspective”.

	<p>6. Question 9/c: Add “in the eyes of your key stakeholders” at the end of the question.</p> <p>7. Question 11: Reformulate the question to: “Does your SAI have system in place to ensure that all the objectives/ priorities within the SAI conform to Quality? If so, how does this work”</p> <p>8. Question 13: Add “or continue to keep their qualifications up to date and relevant?”</p> <p>9. Question 22: Eliminate this question because “does not relate to Quality but rather consequences management”</p>	<p>7. OK.</p> <p>8. OK. The proposal was taken into account; however please notice that questions 12 & 13 were fused.</p> <p>9. OK.</p>
Spain	<p>1. Question 1: Add “in place” at the end of the question.</p> <p>2. Question 4: Add “, providing an organization chart, if available” at the end of the second part of the question since, to have a more clear understanding, an organization chart where units and responsible staff/heads are identified could be very useful. In addition, it could be interesting to know the different level of responsibilities/roles regarding the quality control system (the Head of SAI or delegated responsible/body and different units within the SAI) and the internal design of the units devoted to quality control and assurance, so we are proposing a couple of questions but you could formulate them as you wish. It would be even better if they are separated questions (not included in number 4).</p> <p>Proposal of new questions:</p>	<p>1. OK.</p> <p>2. Even that original question 4 (now #3) was not modified, your proposed questions, including the proposal to provide the SAI’s organizational chart, were included in the new question 4.</p> <p>3. OK. Original questions 8 & 9 were moved in front of original question 19 (now question 17).</p> <p>4. Before the question on training (current question 12), there are questions that refer to quality of the SAI’s work.</p> <p>5. OK.</p>

- "How are responsibilities for the quality control system assigned (Hierarchy scheme within the SAI)?"
 - What is the design/organic structure of the units devoted to quality control within your SAI?
3. Questions 8 & 9: These questions are very related to questions # 18 & 19 on monitoring, so we propose to place them together
4. Question 12: Before asking about training, we would include a/some previous question/s related to Human Resources policies and procedures in place that ensure the quality of the work.
5. Question 18: Add "and in place" right after "policies and procedures designed". In addition, it could be interesting to know more about the type of internal and external review in place (SAI PMF, ISO 9001, peer review...et cetera) and also the reports if they are public and available. Please consider including this explanation in the question or as a footnote. At the second (final) part of the questions, add ", explaining what kind of internal and external review it has lately undergone," after "how does your SAI apply it".