

Workshop 4 conclusions

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Building quality in to the performance audit process

- **Why quality matters** - our work is becoming more complicated and SAIs are subject to more scrutiny and challenge than ever before.
- Agreement on the **importance of building quality** in to our processes.
- Turkey – “**To give trust** to parliament, government departments and the public we ensure quality has crucial importance. Trustworthiness is our **motto**”.
- In terms of processes and principles it was interesting how many **similarities** there were between SAIs in terms of ensuring quality, differences tended to be due to the structure of our organisations or the context we work in.

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As a group we agreed on 6 high level findings;

1. Everyone should be responsible for ensuring quality
 - Team members
 - Senior management

2. Internal evaluation
 - performed by all SAIs to add quality
 - part of the process of delivering studies
 - separate exercises at key thresholds
 - must not be quality assurance for its own sake!

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3. Importance of communication

- within teams to ensure buy in and staff motivation
- between teams and senior management
- with audit clients at key stages of the study

4. Harnessing the skills within our SAI

- utilising methodology advisors
- financial audit involvement
- peer review

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5. External evaluation

- adding value from external sources during the audit
- evaluation after the audit by
 - audit client, media, academics
 - example of internal independence- the Bulgarian Quality Assurance Committee

6. Learning lessons and the importance of implementing them

- training courses to improve skills
- revising processes in order to improve them