



AUDITOR-GENERAL
SOUTH AFRICA

ISQM

INTERNATIONAL STANDARD
ON QUALITY MANAGEMENT

SAICA ISQM Workshop

Workshop 4 - Resource

7 July 2022



MISSION

The Auditor-General of South Africa has a constitutional mandate and, as the supreme audit institution (SAI) of South Africa, it exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.



VISION

To be recognised by all our stakeholders as a relevant SAI that enhances public sector accountability.

AGSA Lessons learnt and experiences – Five Themes

1

START the journey

2

Project management and planning

3

The standard and related guidance

4

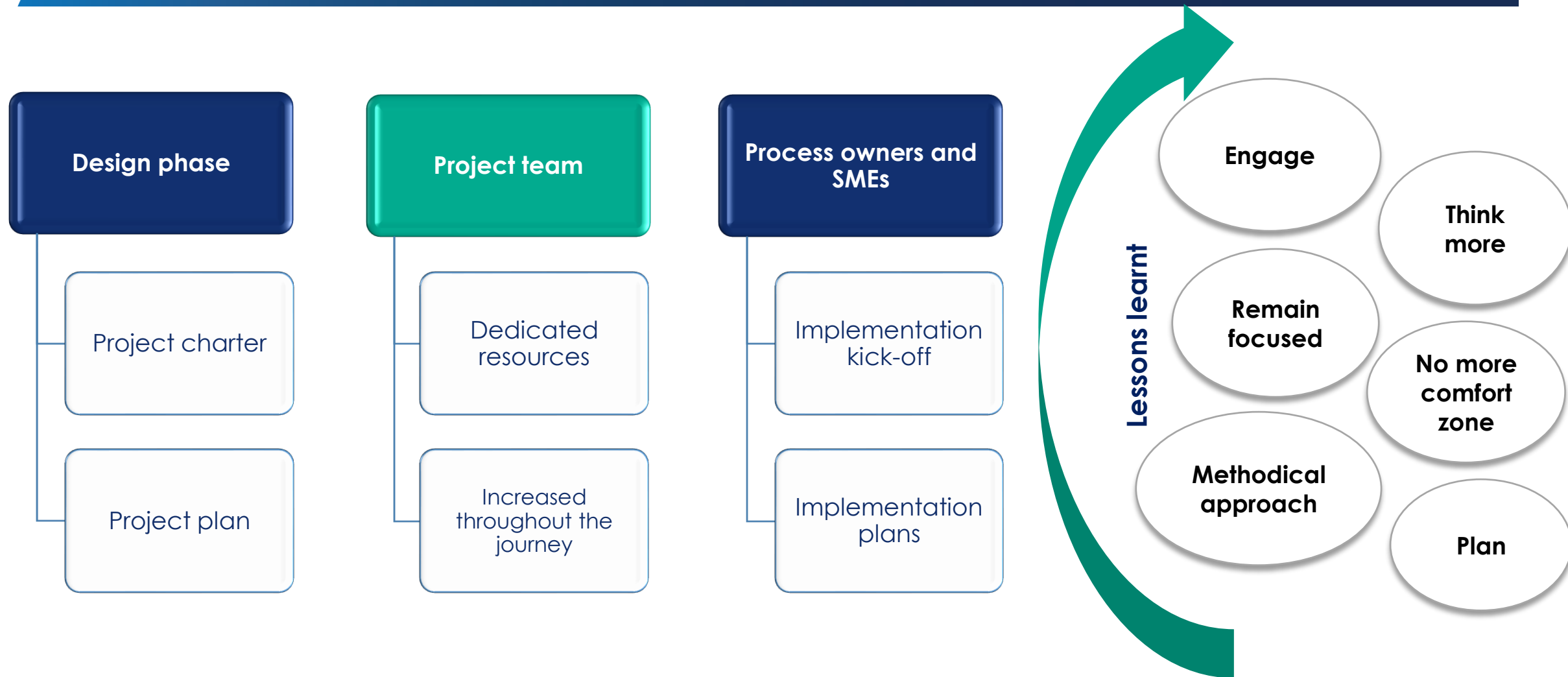
Risk assessment process

5

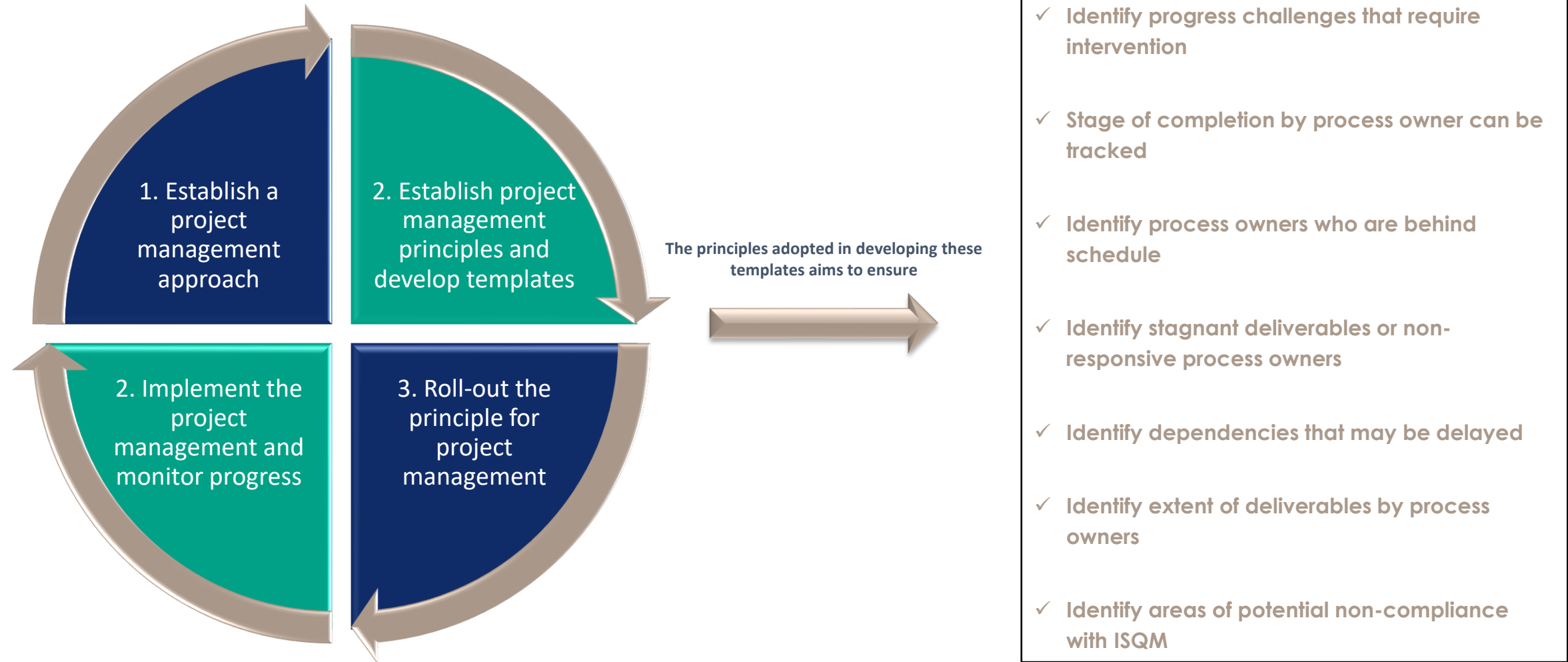
Awareness and change management



Theme 1 - START!



Theme 2 – Project planning and management



Theme 3 – The standard and its related guidance



Read it – The standard, first time implementation guide, basis of conclusion and other relevant material.

Scalability - The AGSA has a complex environment and benefited from the scalability examples in its implementation efforts.

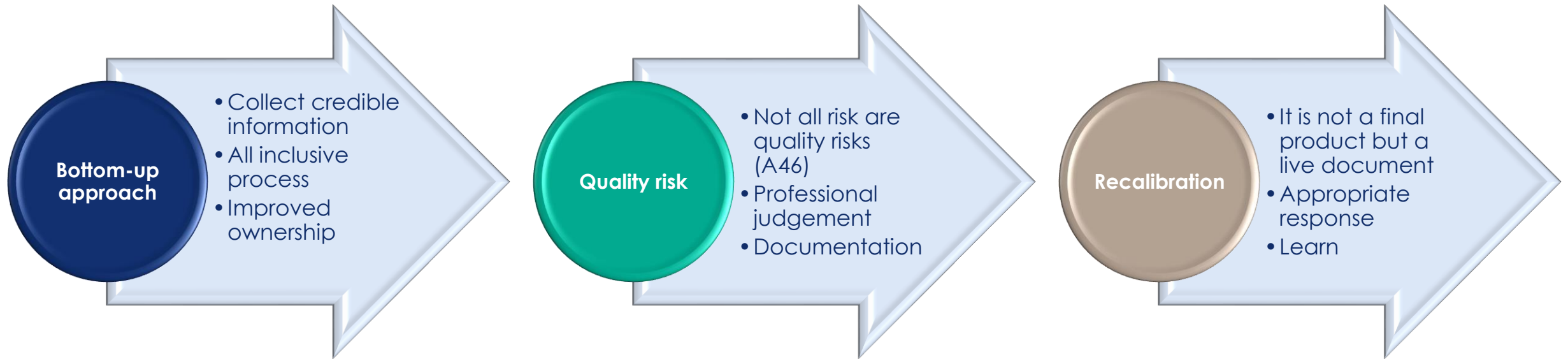
Public sector consideration – As a SAI with a constitutional mandate legislated by the PAA the public sector consideration in the standard has been relevant

Leadership involvement – It was important to obtain leadership support at the onset of the project to ensure that the tone at the top is set.

Allocation of responsibilities – ISQM1.A35 became very relevant to the AGSA when allocation responsibilities (i.e. PAA)

Policies – The AGSA has a significant number of policies that were ISQC1 applicable. The practical examples on the effective date was useful in this regard

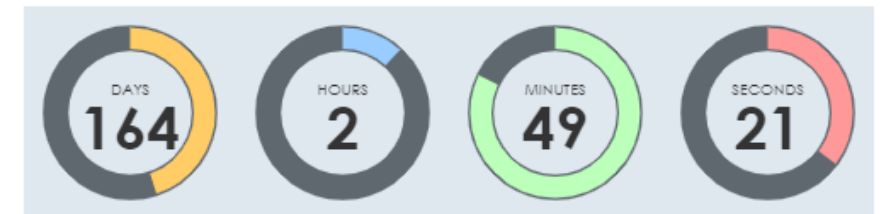
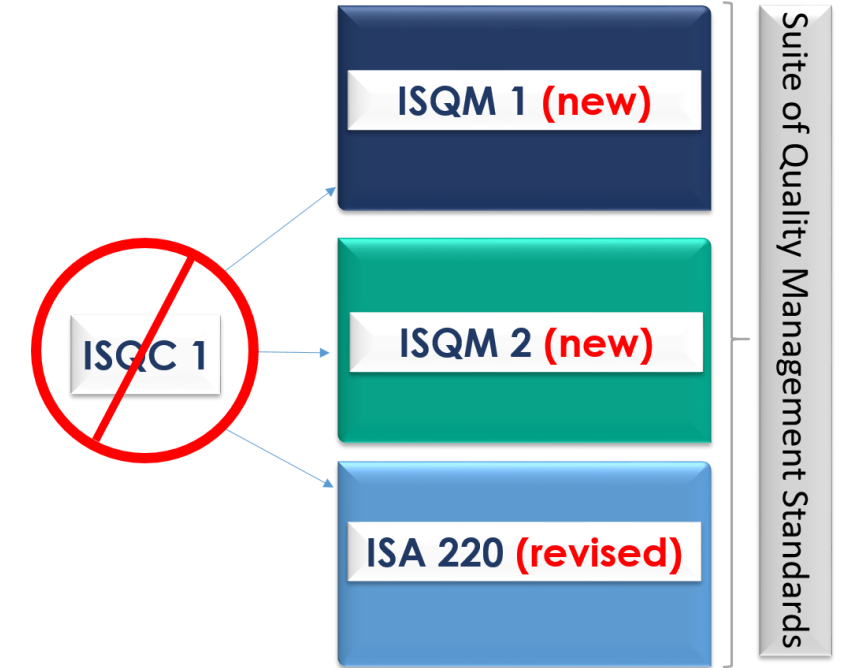
Theme 4 – Risk assessment process



ROBUST RISK ASSESSMENT PROCESS



Theme 5 – Awareness and change management



Left before 15 December 2022





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implementation

kicked-off on 1 October 2021.

THANK YOU