

## Terms of Reference for the EUROSAI Project Group on “Quality management”

### 1. General provisions

#### 1.1 Name of the Project Group: EUROSAI Project Group on Quality Management

**1.2 Background and objective of the Project Group:** The former EUROSAI Monitoring Committee for setting up and operating the **electronic data base on good practices on audit quality** (led by the SAI of Hungary<sup>1</sup> between 2011-2017) successfully completed its mandate, the database has been set up on SAO’s website and updated regularly. The last update took place in 2019.

The State Audit Office of Hungary (SAO) has decided to go into more details concerning the issue of quality management, and in the framework of a project group wishes to conduct **electronic surveys regarding four areas<sup>2</sup>**, covering the topics of the ISSAI 40 standard:

- **GOVERNANCE** – how the organisation and its work is organised and managed,
- **AUDIT MATTERS** – how the organisation undertakes its audit work,
- **HUMAN RESOURCES** – how the organisation manages its main resource,
- **COMMUNICATION** – how the organisation establishes and manages internal and external communication.

The **objective** of the Project Group is to collect first-hand, up-to-date and comparable information on quality management and publish the results of the surveys in the form of summary booklets made available for the EUROSAI Community, thus sharing the knowledge and experience gained.

#### 1.3 Link with EUROSAI Strategic Plan

**1.3.1. Strategic Goal / portfolio to which is linked: Strategic Goal 1** (Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation), **Objective 1.3.** (To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners).

**1.3.2. No duplication or overlaps with other activities of the EUROSAI Strategic Plan** Presently no similar project group is operating within EUROSAI, on the other hand, this activity could ensure the continuity with the former Monitoring Committee’ mandate.

### 2. Structural provisions

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<sup>1</sup> Further members were the Supreme Audit Institutions of Denmark, Malta, Poland and the Russian Federation and the European Court of Auditors.

<sup>2</sup> Following the structure of the document [Achieving Audit Quality: Good Practices in Managing Quality within SAIs](#), approved by EUROSAI in November 2010.

**2.1 Lead SAI(s):** State Audit Office of Hungary

**2.2 Contact person(s):** Ms. Georgina Gulyás, [international@asz.hu](mailto:international@asz.hu)

**2.3 Participants:** So far: SAI of Malta, further SAIs are welcome to join as **a) respondents to the surveys** or **b) core group members** participating in the elaboration of the questionnaires and booklets

### **3. Technical and procedural provisions**

**3.1 Intended Results:** Following the completion of the surveys, **four booklets**, in the topics of governance, audit matters, human resources and communication.

**3.2 Benefits to EUROSAI Membership:** EUROSAI members will be able to gain first-hand, up-to-date and comparable information on quality management that could contribute to the self-development capacities of the organisations.

#### **3.3 Duration & Key Milestones:**

Tentative Schedule:

**October 2019** – Presentation of initial ideas at the SG1 annual meeting to be held on 9-10 October, in Liberec, the Czech Republic (SAI of Hungary), Repeated call for participation

**November 2019** – Elaboration of the general concept and the first round of questionnaires in cooperation with core group members,

**January 2020** – First round of survey, elaboration of second first round of questionnaires in cooperation with core group members,

**February 2020** – Second round of survey, elaboration of third round of questionnaires in cooperation with core group members,

**March 2020** – Third round of survey, elaboration of fourth (last) round of questionnaires in cooperation with core group members,

**April 2020** – Fourth (last) round of survey

**May 2020** – Possible core group meeting to discuss the results, the structure and contents of the booklets,

**June 2020** – Finalisation of the booklets to be shared, Possible presentation of the activities at the XI Congress of EUROSAI to be held on 1-3 June in the Czech Republic (SG1).

**3.4 Working Methods:** Exchange of emails, collecting data online, possible core group meeting

#### **3.5 Necessary Resources:**

- **Financial** – costs related to core group meeting (if any)
- **Other** – working hours dedicated to the project and the completion of the surveys
- **Request to EUROSAI** – none

**3.6. Reference documents and materials:** <https://www.asz.hu/en/good-practices>, ISSAI 40

#### **4. Accountability provisions**

The project group will report to the SG1 chairs, the booklets will be made available to the whole EUROSAI Community.