Guidance for filling in the Good Practices template

The aim of the Electronic Good Practices Database is to provide SAI's experts concerned with quality management online access to related good practices of EUROSAI member SAIs. By using this template good practices will be available in a uniform and concise way, which will facilitate the orientation of users in the database. Below we wish to provide you assistance for completing the template, guiding you through those parts of the template, which may raise questions:

The template should be completed in English for each good practice concerning quality management. We recommend using Adobe Reader, which you can download here: http://get.adobe.com/reader/otherversions/

1. Indication of the GP document topic:

Please indicate the GP document topic under which your good practice can be classified. For ease of reference, please find the document 'Achieving Audit Quality: Good Practices in Managing Quality within SAIs' under the following link:

https://www.asz.hu/storage/files/files/en/gp/aaq.pdf

Please note that the document was elaborated on the basis of EUROSAI country papers submitted to Theme I of the VII EUROSAI Congress and the working group elaborating the document did not consider it necessary to repeat the practices included in International Standards for Supreme Audit Institutions (ISSAIs)[1] – in particular ISSAI 40 – and by the International Federation of Accountants (IFAC)[2] as well as by the Guidelines on Audit Quality[3]. These good practices are complementary to the requirements of the standards and are aimed at providing practical and proven ways of achieving quality. Therefore, it may be possible that a certain good practice of your institution cannot be classified under the Good Practices document topics. In this case, please use the 'Other' categories under the headings or the general 'Other' category.

2. Indication of the ISSAl 40/ISQC 1 element the good practice can be classified under

Please indicate the ISSAI element under which your good practice can be classified. For ease of reference, please find the document 'Quality Control for SAIs' under the following link:

http://www.issai.org/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm

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[1] The Lima Declaration of Guidelines on Auditing Precepts (ISSAI 1), Code of Ethics (ISSAI 30), INTOSAI Auditing Standards (ISSAI 100, 200, 300, 400), Quality Control for Audits of Historical Financial Information (ISSAI 1220), Quality Control for SAIs (ISSAI 40)

[2] International Standard on Quality Control (ISQC) 1, Quality Control for an Audit of Financial Statements (ISA 220)

[3] The document was approved by the Contact Committee of Heads of the Supreme Audit Institutions of the Member States of the European Union at its meeting in 2004 in Luxembourg

3. Data of contact person

Please provide the name and e-mail address of the person who can be contacted in case of any questions or request for further information.

4. Year of update

We intend to keep the database up-to-date, therefore the procedure of collecting good practices will be repeated every year. In case any of your good practices is changed, please indicate the year of update in order to facilitate the orientation in database for the users.

5. The issue addressed by the good practice

Please describe the purpose of the good practice, the challenge it meets with maximum 500 characters.

6. Short description of the good practice

Please describe how the good practice is working, what are its impacts and expected results with maximum 1500 characters.

7. Internet address of further information

Please provide us with the internet access where further information on the good practice is available in English and/or in your national language.

8. Date of submission

Please indicate the date of filling in and submitting the template.

9. Other related materials

Please attach other related documents considered useful with respect to the good practice in English and/or in your national language. You can insert attachments into the template by choosing 'Tools' > 'Comment', then the paper clip icon. From the drop-down menu choose the option 'Attach File'. Click on the location in the PDF where you would like to place the attachment. Select the file that you wish to attach, and then click Select.

Please attach primarily pdf documents, but you can also enclose doc, docx, xls, xlsx, ppt, pptx, jpeg, tif, rar and zip files. Please note that the size of the completed template including the attachments should not exceed 8 megabytes.

Send: Once completed, the templates should be sent to: international@asz.hu.