

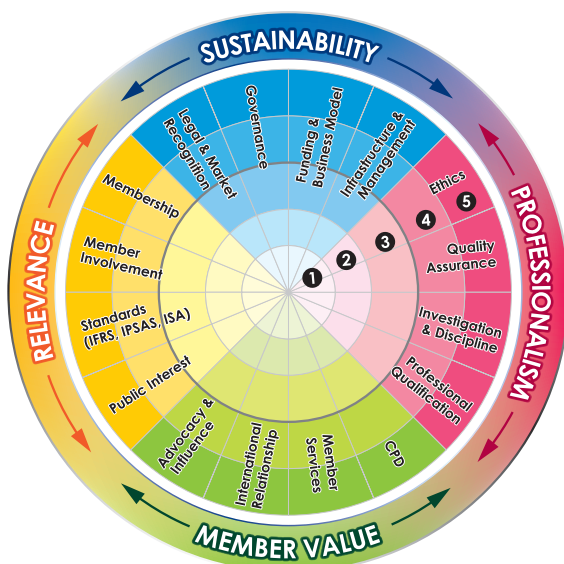
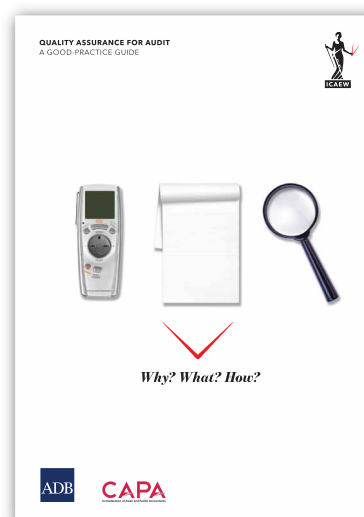


## The Maturity Model in Action

# QUALITY ASSURANCE

## THE QA FOR AUDIT GUIDE

A strong quality assurance (QA) for audit system is a highly relevant attribute for a strong professional accountancy organisation in order to support and maintain a strong accountancy profession. This is a good-practice guide that provides the “why”, “what” and “how” of **QA for audit systems**. It is one of the publications under the **Maturity Model Guidance Series**.



## The Maturity Model Guidance Series

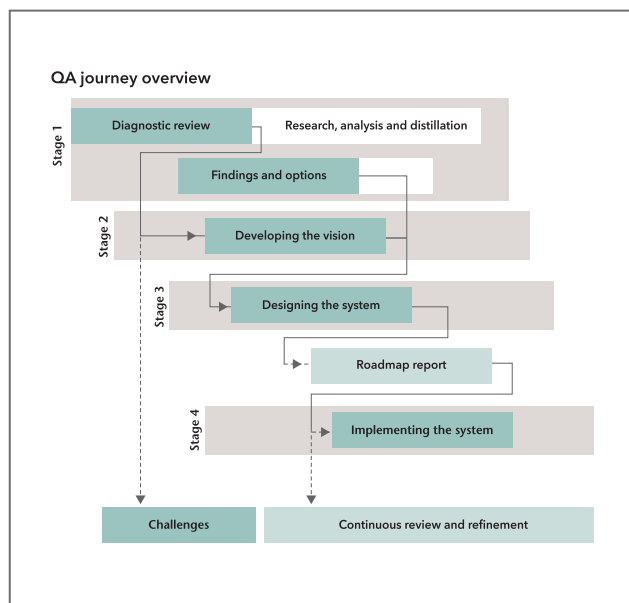
This Guidance Series is produced to support the **Maturity Model for the Development of Professional Accountancy Organisations** publication. The Maturity Model is a support tool that allows professional accountancy organisations (PAOs) to take a systematic approach to their organisational development, helping them make decisions and carry out their commitment to excellence, easily tracking their progress along the way.

The Maturity Model comprises sixteen key success areas (KSAs) across four broad characteristics, which are presented around the outside of the model as **sustainability**, **relevance**, **professionalism** and **member value**. Each of these KSAs is considered important; however, the emphasis may vary based on the nature, focus and stage of development of an organisation. Quality assurance (QA) is included as a key success area.

## WHAT IS IN THE GUIDE?

The good-practice guide provides a detailed breakdown of the four stages identified in the journey towards implementing a Quality Assurance system for audit:

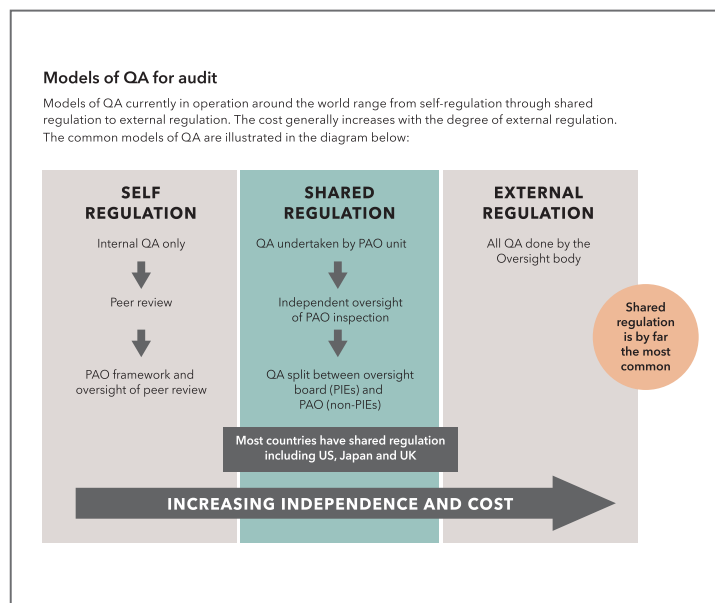
- Stage 1. Conducting a diagnostic review.
- Stage 2. Developing the vision.
- Stage 3. Designing the system.
- Stage 4. Implementing the system.



## WHO SHOULD USE THE GUIDE?

This good-practice guide is intended for all those responsible for the regulation of accounting and auditing, including policymakers, regulators, and professional accountancy organisations (PAOs).

The guide is designed to be relevant to all countries and legal frameworks. The guide will be of particular value to countries wishing to set up a QA for audit function for the first time.



## WHERE TO OBTAIN THE GUIDE?

The Guide is available on the CAPA website in electronic format and can be downloaded at no charge. Printed copies can be requested from the CAPA Secretariat.



The Confederation of Asian and Pacific Accountants (CAPA) is recognised by the global accountancy profession, represented by the International Federation of Accountants (IFAC), as a regional organisation representing national PAOs in Asia Pacific. CAPA's mission is to develop, coordinate and advance the accountancy profession in the region by, inter alia, contributing to the formation and growth of sustainable accountancy organisations.

The QA guide was prepared by the Institute of Chartered Accountants in England and Wales (ICAEW) as part of a project funded by the Asian Development Bank (ADB). CAPA facilitated the project and acted as advisor. This guide is also endorsed and recommended by IFAC to all existing and aspiring PAOs around the world.



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