

## INTOSAI Framework of Professional Pronouncements

# Quality Control and Assurance System

The concept of quality is inextricably related to achieving assigned purposes by an organization in an effective and efficient manner<sup>1</sup>. When it comes to high quality of audits, it is manifested primarily by conducting procedures according to standards recognized not only at the national, but also international level<sup>2</sup>. Like any term, “quality” needs some explanation as well. The aim of the article is to outline the issues of quality assurance and control according to the current international standards (The INTOSAI Framework of Professional Pronouncements, IFPP). The analysis of the documents indicates imprecision and inconsistency of the existing approach with regard to the separated parts of the above-mentioned system. The following sections of the article refer to the understanding of the issues of quality assurance and control in individual principles, standards and guidelines of INTOSAI in order to finally formulate the concept of the chain quality that can be concluded from these documents.

**AGNIESZKA SERLIKOWSKA**

### Introduction

The high quality of audits goal was included in the strategic objectives of the Supreme Audit Office for 2021–2024, along

with other initiatives: an efficient system of analyses and planning, the development of innovative audit methods and reduced bureaucracy in the audit process<sup>3</sup>. Detailed regulations on the quality control are included in the regulation No. 9/2020 of

<sup>1</sup> Definition of “quality”, *Polish Online Encyclopaedia PWN*, <<https://encyklopedia.pwn.pl/szukaj/jako%C5%9B%C4%87>>, (last accessed 20.1.2022).

<sup>2</sup> See: About auditing, <<https://www.nik.gov.pl/en/nik-audits/>> (last accessed 20.1.2022).

<sup>3</sup> See: <<https://www.nik.gov.pl/en/news/the-strategy-of-nik-first-on-18-years.html>>, (last accessed 30.1.2022).

the President of the Polish Supreme Audit Office of February 5, 2020 on the detailed procedure for planning, preparation, conduct of audit proceedings and following-up its results, as well as the rules for assessing the quality of performing audit tasks at the Supreme Audit Office<sup>4</sup>. The report on the activities of the Polish Supreme Audit Office in 2020 clearly indicates the striving for the individualization of the professional development programme of employees, allowing for the effective and efficient preparation of the audit staff to conduct audits at the highest level, in accordance with the provisions of the International Organization of Supreme Audit Institutions ISSAI 140 and International Standard on Quality Control (ISQC 1)<sup>5</sup>. Shared, global and universal standards in the field of state audit are aimed at ensuring its credibility, quality and professionalism<sup>6</sup>. For over 50 years, they have been established by INTOSAI

(The International Organization of Supreme Audit Institutions)<sup>7</sup>. The constant development of the system of standards and guidelines as well as technological progress forced the necessity to carry out a reform in this area, which has been in force since 2016. Constantly developed INTOSAI Framework of Professional Pronouncements – IFPP<sup>8</sup> includes multiple references to such concepts as: quality assurance, quality control, quality management and quality monitoring. The undeniable correlation between quality assurance and the authority of Supreme Audit Institutions<sup>9</sup> makes it necessary to be properly understood. Not only because of the fact that it should be properly applied but also in order to eliminate any inaccuracies.

Before starting the analyses it seems necessary to clarify the concept of The INTOSAI Framework of Professional Pronouncements. It should be noted that, when it comes to proper understanding

<sup>4</sup> The content of this regulation is identified as professional secrecy, but the name of act is mentioned in regulation No. 11/2020 of the President of the Polish Supreme Audit Office of February 11, 2020 on detailed rules for audit preparation, auditors responsibilities and rules of preparing information about audit results, <<https://www.nik.gov.pl/podstawy-prawne-dzialania-nik/akty-prawne/zarzadzenie-w-sprawie-szczegolowych-zasad-przygotowywania-kontroli.html>>, (last accessed 17.1.2021).

<sup>5</sup> *Report on Polish Supreme Audit Office's activity in 2020*, <<https://www.nik.gov.pl/en/news/report-on-nik-s-activity-in-2020.html>>, (last accessed 31.1.2022).

<sup>6</sup> J. Mazur: *New trends in the Works of Supreme Audit Institutions - inspired by the ECA's Audit*, „Kontrola Państwowa” No 3/2020, p. 33-34.

<sup>7</sup> *ibid.*

<sup>8</sup> *List of Projects approved in The Strategic Development Plan 2017–2019*, <<https://www.issai.org/wp-content/uploads/2019/09/List-of-projects-approved-in-the-SDP-2017.pdf>>, (last accessed 28.10.2021), especially: 2.4. Consolidated and improved guidance on SAI organizational issues, 3.5. Consolidate and refining the organizational requirements for SAIs). The Strategic Development Plan (SDP) in planning instrument containing the required initiatives to transition from the ISSAI framework into the IFPP. It follows INTOSAI's due process establishing procedures for developing, revising and withdrawing pronouncements, <<http://intosaijournal.org/professional-pronouncements-framework-migration-underway/>>, (last accessed 28.10.2021). About involvement and proposals of Polish Supreme Audit Office see P. Banaś, K. Żyndul: „Prace nad usprawnieniem systemu standardów i wytycznych INTOSAI”, *Kontrola Państwowa* nr 6/1/2021, p. 95-105.

<sup>9</sup> *ibid.*, p. 96-98; see also *Report on Polish Supreme Audit Office's activity in 2020*, p. 251.

of these words in Polish, the approach is constantly evolving. B. Skwarka, portraying international cooperation in this area, pointed in general to “the development of common, universal and global standards for state control” which define the basic principles of conducting audits<sup>10</sup>. J. Mazur uses the term “international guidance on public audit”, contrasting it with the general “international auditing standards”. In his opinion this general expression blurs the differences between the audits of the private sector, where the international standards are mandatory, and the audits of the public sector, in which there are no binding international standards<sup>11</sup>. However, this article embraces a third opinion, adopting the terminology<sup>12</sup> used by P. Banaś and K. Żyndul, i.e. “INTOSAI system of principles, standards and guidance”, agreeing with the arguments presented by these authors<sup>13</sup>. This term eliminates the problem noted by J. Mazur, clearly indicating that it concerns INTOSAI and not the private sector. In addition, this article continues the thread undertaken by P. Banaś and K. Żyndul<sup>14</sup> to improve the above mentioned INTOSAI principles in relation to a specific issue, namely quality.

## INTOSAI principles referring to quality

IFPP contains three categories of professional pronouncements that are formal and authoritative announcements of declarations of the INTOSAI Community<sup>15</sup>. The INTOSAI Principles (INTOSAI-P) consists of the founding principles and core principles specifying the ideal role and functions of SAI which can be used as reference in establishing national mandates for SAIs. The International Standards of Supreme Audit Institutions (ISSAI) are the international standards on public sector auditing ensuring *inter alia* quality of the audits conducted. The INTOSAI Guidance (GUID) is developed in order to support the SAI and individual auditors in understanding a specific subject matter and the application of the relevant ISSAIs applying ISSAIs in practice in all audit processes and other engagements and its non-mandatory<sup>16</sup>. For the purpose of further deliberations it is needed to point out specific form of the financial auditing standards (ISSAI 2200-2899). Because of formal agreement between INTOSAI Professional Standards Committee and the International Federation of Accountants (IFAC) and

<sup>10</sup> B. Skwarka: *Działalność NIK na arenie międzynarodowej* (English: *Polish SAO activity in the international field*) [in:] *Najwyższa Izba Kontroli i prawne aspekty funkcjonowania kontroli państwowej*, Warszawa 2018, p. 127.

<sup>11</sup> J. Mazur, *New trends...*, op.cit., p. 33.

<sup>12</sup> References needed mostly in Polish, when it comes to the translation of IFPP.

<sup>13</sup> P. Banaś, K. Żyndul, *Prace nad usprawnieniem systemu...*, op.cit., p. 96-97.

<sup>14</sup> *Ibidem*, *passim*.

<sup>15</sup> As of 25.1.2022. There is also a fourth category of IFPP in the project – COMP, defining the minimum global requirements for the skills and competencies of public sector auditors. See: INTOSAI Goal Chairs Collaboration, Annex 1 – Scope and criteria, <<https://www.intosaicommunity.net/document/10thKSC/AI09-Development%20and%20revision%20of%20INTOSAI%20products-SDP/Annex%201%20-%20scope%20and%20criteria%20SDP.pdf>>, (last accessed 25.1.2022)

<sup>16</sup> <<https://www.issai.org/about/>>, (last accessed 28.11.2021).

its independent standard-setting body, the International Auditing and Assurance Standards Board (IAASB) SAIs can use IFAC's standards directly in audit work<sup>17</sup> and ISSAI 2200-2988 are included in IAASB's Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements 2020 Edition<sup>18</sup>.

When it comes to the basis of quality assurance system INTOSAI-P seems to be most crucial, and – because of their character – also the most laconic one. In the section 14 of The Lima Declaration (INTOSAI P-1) referring to audit staff one can find information that excellent quality of SAIs staff performances is related to salaries commensurate with the special requirements of employment. INTOSAI P-12 is more precise in that matter and formulates principle 11 – striving for service excellence and quality. It means setting policies and procedures to promote an internal culture recognising quality as essential in performing all aspects of the SAI's work, its consistency, responsibilities for supervision and review included. In addition, this principle outlines that SAIs should establish a monitoring process

ensuring that its system of quality control, including quality assurance process, is relevant, adequate and operating effectively. This is the first distinction between different types of quality included in standards: quality control and quality assurance. Terms like “quality control”, “quality assurance”, “system of quality control” and “system of quality assurance” are used in most INTOSAI-P, ISSAIs and GUIDs, but sometimes incoherently and even questionably. Going back to INTOSAI-P, it should be noted that the system of quality assurance is mentioned in INTOSAI P-20<sup>19</sup> in principle 3. According to it SAIs should implement an appropriate system of quality assurance over their audit activities and reporting and subject such system to periodic independent assessment. Basic principles on quality control in relation to jurisdictional activities of SAIs empowered with those missions are described in INTOSAI-50<sup>20</sup>.

### Quality control and quality assurance in ISSAIs

Particular ISSAIs are mainly focused on quality control. Fundamental Principles of Public-Sector Auditing (ISSAI 100)<sup>21</sup>

<sup>17</sup> <<https://www.issai.org/pronouncements/financial-audit-standards/>>, (last accessed 28.11.2021).

<sup>18</sup> There are 3 volumes of the handbook that contain the Financial Auditing Guidelines: vol. I: ISAs 200-299, 300-499, 500-599, 600-699, 700-799, 800-899; vol. 2: ISAs 2000-2699, 3000-3699, 4000-4699; vol. III is a supplement about audit quality and assurance framework. The numbering in the range ISSAI 2200-2810 is following the principle that the International Standards on Auditing (ISA) no. xxx is included as ISSAI 2xxx in the IFPP. The Financial Auditing Practice Notes to former ISSAIs 1200-1810 are currently under review. <<https://www.issai.org/where-to-find-the-financial-auditing-standards/>>, (last accessed 28.11.2021).

<sup>19</sup> Principles of Transparency and Accountability, relabelled with editorial changes in 2019, formerly known as ISSAI-20, endorsed in 2013.

<sup>20</sup> Chapter 5 of this document – General principles specific to jurisdictional activities: jurisdictional proceedings, quality control.

<sup>21</sup> Endorsed as Basic Principles in Government Auditing in 2001. Revised and renamed in 2013, with editorial changes in 2019.

formulate quality control as general principle for this type of audit with organisational requirement of establishing and maintaining procedures for quality control on an organisational level, providing it with reasonable assurance that the SAI and its personnel are complying with professional standards and the applicable ethical, legal and regulatory requirements<sup>22</sup>. But the most important matter is ISSAI 140 – Quality Control for SAIs, the one that described basic standards related to quality control and to which all quality control mentions in other professional pronouncements are referring.

General purpose of ISSAI 140 is to assist SAIs in establishing and maintaining an appropriate system of quality control which will cover all of their activities, be adequate to their mandate and take into account elements of risk in quality management. It establishes an overall framework for quality control in SAIs which is designed to apply to the system of quality control for all the work carried out by SAIs (including financial, compliance and performance audits). It should be also noted that it is focused mainly on general issues like: relevant ethical requirements, human resources, monitoring, leadership responsibilities. Moreover, ISSAI 140 has

an exceptionally specific structure related to the direct link between this standard and the International Standard on Quality Control (ISQC-1), developed by the aforementioned IAASB and concerning both the public and private sectors. Each chapter of ISSAI 140 (the “element”) consists of a description of the principle from ISQC-1 and how to adapt it to the benefit of SAIs. The entire standard forms the foundations of the quality control system in terms of organization. It draws attention to the need to develop procedures aimed at promoting the internal culture of the institution, that helps understand that quality is essential at every stage of work. These procedures should be established by the head of the SAI as responsible for the entire audit quality system and should assume at the same time: an appropriate ethical framework for the organization, risk and human resources management, audit methodology and timeliness. Furthermore, the procedures should include their monitoring to ensure that they are appropriate and operate effectively and efficiently. Standards and guidance on quality control at an individual engagement level can be found in ISSAI 2220 and 2620<sup>23</sup> (when it comes to financial audits), ISSAI 3000 and GUID 3910 (performance audits),

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<sup>22</sup> “An SAI’s quality control policies and procedures should comply with professional standards, the aim being to ensure that audits are conducted at a consistently high level. Quality control procedures should cover matters such as the direction, review and supervision of the audit process and the need for consultation in order to reach decisions on difficult or contentious matters” (principle 38). “The auditor’s procedures should provide a sufficient basis for using the work of others, and in all cases the auditor should obtain evidence of other auditors’ or experts’ competence and independence and the quality of the work performed” (principle 39). “Evidence should be both sufficient (quantity) to persuade a knowledgeable person that the findings are reasonable, and appropriate (quality) – i.e. relevant, valid and reliable” (principle 49).

<sup>23</sup> See footnote 6 – ISA 220 and ISA 620.

ISSAI 4000/80-88 (compliance audits)<sup>24</sup>. In ISSAI 3000 – Performance Audit Standard was also mentioned QCA – quality control and assurance system to safeguard quality in the daily inspectors' work ensure that all requirements are met. It puts emphasis on appropriate, balanced, and fair audit reports that add value and answer the audit questions<sup>25</sup>. Quality assurance system is also mentioned in ISSAI 4000 Compliance Audit Standard – to ensure that audits are carried out in accordance with relevant professional standards, laws and regulations, and the reports are appropriate in the circumstances. There is also explanation 81 which states that within the scope of quality control procedures, the SAI may have a quality assurance system in place to secure the overall quality of the audit.

### GUIDs indicators

When it comes to particular guidance – GUID 1900 in peer review purpose, one explanation includes quality control approach and system and design and implementation of the quality assurance processes as possible areas or topics for peer review<sup>26</sup>. It repeats that a SAI should establish and maintain an appropriate system of quality control which covers all aspects of its work and perceives as critical that

quality is achieved consistently in order to underpin the reputation and credibility of this SAI, and ultimately its ability to fulfil the mandate. Some of the GUID 1900 exemplary questions related to monitoring the quality control system focus on: ensuring the SAI's system of quality control is adequate and operating as intended; including a systematic review of a sample of completed audit engagements from the range of work carried out by the SAI; bringing conclusions and recommendations of the QA work to the attention of senior management and acting upon<sup>27</sup>. GUID 3910 on performance audit from requirement ISSAI 3000 makes clear differentiation on quality control and quality assurance. The former is performed while conducting the audit and includes policies and procedures designed to provide the SAI with reasonable assurance that it, and its personnel, comply with professional standards and applicable legal and regulatory requirements with ensuring that audits are carried out on consistently high level<sup>28</sup>. The latter is a process that allows audits to be independently assessed after their completion on a consistent basis against specific criteria with the main purpose – to monitor the SAI's quality control system as designed and assess if the appropriate controls are in place and are working appropriately<sup>29</sup>.

<sup>24</sup> ISSAI-140, p. 4-6.

<sup>25</sup> Op.cit., see point 79, p. 21.

<sup>26</sup> *ibid.*, see point 15, p. 12 of this document and further part – point 5, p. 29 – “When the peer review involves or requires the direct examination or testing of controls or audit files, then this should be done on a sample basis. The size of the sample should depend on the conclusions sought, the resources available and the extent and apparent strength of the reviewed SAI's quality assurance system”.

<sup>27</sup> *ibid.*, see: p. 56.

<sup>28</sup> GUID-3910, p. 43.

<sup>29</sup> Op.cit., p. 45.

In GUID 3920 on the performance auditing process the role of audit team leader was specified as a person responsible for ensuring high quality and timely production of the output by the audit team<sup>30</sup>. What is more, the document mentioned internal or external experts as a part of increasing the quality of the audit<sup>31</sup>, specific quality control measures when it comes to significant audit risk<sup>32</sup> and proper quality control procedures and supervision in monitoring audit risk. GUID 3920 also perceives preparing audit documentation on a timely basis as helpful in enhancing the quality of the audit<sup>33</sup> and outlines that it is vital during writing the report that the audit team, supervisors and quality control reviewers critically consider the conclusions in relation to the audit findings, evidence, data and audit criteria<sup>34</sup>. One way to help the auditor prepare convincing and accurate reports is to use an engagement quality control reviewer, an experienced auditor who is independent of the audit and checks that statements of facts, figures, and dates are correctly reported, that the findings are adequately supported by the evidence in the audit documentation, and that the conclusions and recommendations flow logically from the evidence<sup>35</sup>. At the level of presenting

results even the auditor needs to consider whether the products have been subject to sufficient quality control<sup>36</sup>.

IFFP also includes two specific categories of GUIDs. The first one (GUID 5000-5999) consists of 13 pronouncements to specific types of audit. In the second, GUID 5090 Audit of International Institutions, in the section about policy decisions, there is a clear instruction that for audit arrangements where individuals from a SAI rather than the SAI itself are appointed as auditors, the SAI should take full responsibility for the audit by giving clear instructions to the appointed staff, and establish a quality assurance system to ensure adherence to the instructions given<sup>37</sup>. GUID 5200 – Activities with an Environmental Perspective, GUID 5201 – Environmental Auditing in the Context of Financial and Compliance Audits and GUID 5203 – Cooperation on Audits of International Environmental Accords focus on general quality of environmental audits. The last document in the section on implementation of the audits states clearly that as part of security clearance (if appropriate) method and nature of the quality assurance review should be considered<sup>38</sup>. When it comes to guidance on the audit of public debt<sup>39</sup>, GUID 5250 in the section

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<sup>30</sup> *ibid.*, p. 24.

<sup>31</sup> *ibid.*

<sup>32</sup> *ibid.*, p. 26.

<sup>33</sup> *ibid.*, p. 43.

<sup>34</sup> *ibid.*, p. 46.

<sup>35</sup> *ibid.*, p. 48.

<sup>36</sup> *ibid.*, p. 59.

<sup>37</sup> *ibid.*, p. 16., also p. 20, point 42 section general information of this document.

<sup>38</sup> *ibid.*, p. 32.

<sup>39</sup> GUID 5250 – Guidance on the Audit of Public Debt.



about reporting and follow-up reminds about principle 3, ISSAI 20 related to quality assurance system<sup>40</sup>. General referring to quality one can also find in GUID 5270 – guideline for the audit of corruption prevention, GUID 5290 – guidance on audit of the development and use of key national indicators and GUID 5330 – guidance on auditing disaster management.

Last category of GUID (other guidance) includes GUID 9000 – cooperative audits between SAIs. It states that if supreme audit institutions wish to comply with their primary duty of seeking to improve public sector performance, they have to ensure that their own activities comply with high quality standards. Therefore, the supreme audit institutions themselves should assess whether the audit has been successful. Such an *ex-post* review is part of a system of quality management which is to enable SAIs to identify deficiencies and address them where necessary<sup>41</sup>. In addition, it recommends that *ex-post* evaluations also assess the quality of audit cooperation<sup>42</sup> and in checklist for audits with other SAIs in modalities of audit section it includes the question about quality assurance review<sup>43</sup>. Extremely important is also GUID 9040, the last pronouncement of whole current

IFPP – Good practices related to SAI Transparency. It was formerly known as ISSAI 21: Principles of Transparency and Accountability – Principles and Good Practices with references to quality assurance. Its principle 3 – SAIs audit standards, processes and methods that are objective and transparent – includes implementation of an appropriate system of quality assurance over SAIs audit activities and report and subject such system to periodic independent assessment<sup>44</sup>. In section good practice GUID 9040 outlines that a number of SAIs have periodic external reviews by peers to ensure that their quality management framework is suitably designed and operating effectively. SAIs also conduct practice reviews of their audits. The results of the peer reviews and summaries of the practice reviews are published on their websites, in their annual reports or on any printed form<sup>45</sup>. Principle 9 of GUID 9040 states that SAIs make use of external and independent advice to enhance the quality and credibility of their work with additional explanation that by enhancing the quality of their work, SAIs could contribute to the improvement of professional capacity in financial management<sup>46</sup>.

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<sup>40</sup> Op.cit., p. 30.

<sup>41</sup> *ibid.*, p.33.

<sup>42</sup> *ibid.*, p. 34.

<sup>43</sup> *ibid.*, p. 74.

<sup>44</sup> *ibid.*, p. 8.

<sup>45</sup> *ibid.*, p. 8-9.

<sup>46</sup> *ibid.*, p. 16-17. Good practices include i.a. one SAI that uses external consultant to carry out “total quality management” or “customer” reviews involving interviews with top level executives and key contacts in the audited ministries and public entities and other stakeholders and one SAI that maintain link with universities in order to enhance the quality of their work.



## Conclusion

A thorough reading of a particular pronouncement can cause doubts about understanding conceptual network on quality under IFPP. A careful examination of individual IFPP documents may raise many uncertainties concerning the understanding of the concept of quality that should be met by individual SAIs. The standards show different approaches to the terms such as “quality control”, “quality assurance”, “system of quality control”, “system of quality assurance” and finally “the system of quality control and assurance” (QCA). In my opinion, the reasons for this should not be seen in the intention to change the concepts used depending on the type of audit or type of document, but rather the language issues or work on individual parts of IFPP in different years, not to mention changes within individual teams (including narrow specialisations within particular teams).

Bearing that in mind, standardization of terminology in the field of quality assurance and control is very important, and the documents should be subject to careful

and meticulous translation to all the official languages. However, taking into account the long-term nature of the reform, it is also worth formulating guidelines for the current interpretation, which will not cause confusion, but help in applying those useful recommendations.

It should be noted that the compilation of all mentions or entire documents from IFPP regarding the broadly understood “quality” brings some conclusions that are, in fact, easy to apply by individual SAIs. The general understanding of audit quality has not been changed after the “ISSAI reform”<sup>47</sup> described in the introduction. Quality of SAIs work can be perceived as chain of three elements. The first one is quality control *sensu stricto* at the stage of particular audit with a team leader (that can be also an individual auditor when it comes to one-person team) whose responsibility is to ensure general work performance at high level in accordance with external and internal SAI regulations and professional standards (so called “hot review”<sup>48</sup>) conducted during the audit. The second one is quality assurance (“cold review”<sup>49</sup> or “quality monitoring” according

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<sup>47</sup> *Guidelines on Audit Quality*, revised version for the consideration of Contact Committee of the Heads of the SAIs of the European Union, Luxembourg, 6-7 December 2004; J. Mazur: *Guidelines on Audit Quality*, Vilnius 2006, <<https://slidetodoc.com/guidelines-on-audit-quality-presentation-by-jacek-mazur/>>, (last accessed 16.11.2021), J. Mazur: *Kontrola jakości postępowania kontrolnego w Europejskim Trybunale Obrachunkowym* (Eng.: *Quality Control at the European Court of Auditors*), “Kontrola Państwowa” No 6/2001, passim; J. Mazur: *Kontrola jakości postępowania kontrolnego w Narodowym Urzędzie Kontroli Wielkiej Brytanii (w zakresie kontroli finansowej)* (Eng.: *Quality Control of the Audit Process at the National Audit Office of the United Kingdom (with Regard to Financial Audit)*), “Kontrola Państwowa” No 5/2003, passim; J. Mazur: *Mechanizmy zapewnienia jakości w postępowaniu kontrolnym Najwyższej Izby Kontroli* (Eng.: *Quality Assurance Mechanisms in the Audit Process of the Supreme Audit Office*) [in:] “Gdańskie Studia Prawnicze”, Vol. XII Miscellanea konstytucyjnoprawne, 2004, pp. 133-144, passim.

<sup>48</sup> J. Mazur: *Guidelines on Audit Quality...*, p. 4.

<sup>49</sup> *ibid.*

to element 6 of ISSAI 140) performed after completion of an audit and designed to assess if the appropriate controls (quality control procedures) are in place and are working appropriately. The last one is quality management – the ultimate responsibility of the head of the SAI. It aims at enabling supreme audit institutions to identify deficiencies and address them where necessary, and to include general quality indicators that cannot be achieved at the level of quality control or quality assurance like: human resources, ethical requirements, promoting internal culture, establishing policies and procedures (that

arise from the key principles adapted for SAIs in ISSAI 140). It is these three elements that together constitute quality control *sensu largo*, and more precisely – in the light of both ISSAI 140 and INTOSAI P-20 – the quality assurance and quality control system.

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