

**SCOAG REPORT BACK ON AGSA QUALITY CONTROL ASSESSMENT
COMMITTEE BY ADV M MASUTHA**

Quality Control Assessment Committee

Introduction

The Auditor-General has established the Quality Control Assessment Committee as an oversight body to assist the Auditor-General and the Deputy Auditor-General in fulfilling their responsibilities for the implementation of a quality control system. These responsibilities include performing quality control reviews in accordance with the International Standards on Auditing (ISA).

Such reviews are conducted by the Practice Review Unit of the Independent Regulatory Board for Auditors (IRBA), together with the Quality Control Unit of the Auditor-General. All review reports are submitted to the Quality Control Assessment Committee, that meets once a year, which is professionally assisted by the IRBA and is responsible for:

- reviewing and approving the policy on monitoring of quality control compliance of the AGSA
- assess engagement manager quality control review reports
- Consider the impact of findings on policies and processes in the AGSA.

Committee membership and attendance

Table 3: Attendance record of the Quality Control Assessment Committee for 2009-10 performance year

Members	Date of meeting*
TM Nombembe (AG)	28 April 2010
K Makwetu (DAG)	28 April 2010

J Bailey (Head of Audit)*	28 April 2010
K Barac (external member)	28 April 2010

* The QCAC meets once a year to review the QC results for the PFMA and MFMA audits

Permanent attendee or alternate member in absence of AG or DAG

Overview of activities

The Quality Control Assessment Committee had its annual meeting on 28 April 2010.

In addition to the assessment of engagement managers, the committee also,

1. Reviewed the results of the disciplinary process taken in respect of poor performance during the 2008/2009 performance year and considered the appropriateness of the disciplinary codes in the AGSA.
2. Embark on positive recognition for excellent results
3. Considered the status of firm level review readiness of the AGSA.
4. Noted the feedback from the Difference of Opinion Committee meeting held on 23 April 2010
5. Considered the overall analysis and possible root causes of the quality control review results for 2009/10
6. Approved the quality control review process to be followed for 2010/11.