

Young Auditors as Facilitators of Transition

From Quality Control to Audit Quality Management

ISSAI 140 Revised · Pilot SAI



Supreme Audit Institution of Albania | ALSAI

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Young
Auditors



Quality
Management



Continuous
Improvement

The Paradigm Shift: Quality Control → Quality Management

OLD: Quality Control



The Port Inspector

Audits arrive — then get checked



Checks quality after the audit is done



Separate unit — outside the process



Finds problems when it is too late to fix them



"Us vs them" tension between teams



Static checklists — compliance driven



NEW: Quality Management



We are all on the same ship

Quality unit as navigator — not inspector



Integrated throughout the entire audit process



Same goal: deliver a high-quality audit



Prevents risks before they become problems



Collaborative — quality unit as advisor & partner



Dynamic system — adapts to context and risk

What Actually Changed: The Key Enhancements in ISSAI 140 Revised



Risk-Based Approach

NEW

Quality objectives drive a structured process: identify risks, assess likelihood & impact, design proportionate responses. Resources go where the risk is highest.



Proactive Monitoring & Remediation

EXPANDED

Beyond finding deficiencies — now includes root cause analysis and designing responses to address them. Both org-level and engagement-level review required.



Annual Evaluation

NEW

A brand-new requirement. The SAI Head must conclude annually on whether the system achieves its objectives — closing the continuous improvement loop.



Self-Correcting System

NEW

QRM → Monitoring → Evaluation form a dynamic cycle, not a linear checklist. The system is designed to correct and improve itself year on year.



Governance & Leadership

STRENGTHENED

Ultimate accountability sits with the SAI Head. Clear assignment of responsibilities across the system — quality is no longer a side function.



Resources — Broader Scope

EXPANDED

Now covers human, technological and intellectual resources. Tools, methodologies, IT systems and staff competence are all part of the quality equation.

Albania as a Pilot SAI — A Unique Responsibility



12

**Pilot SAIs
Worldwide**

EUROSAI, ASOSAI,
CAROSAI, AFROSAI-E



Tirana

**Host of Regional
Workshops**

IDI facilitated support
workshops in Albania



2023

**ISSAI 140
Endorsed**

Effective 1 January 2025
ALSAI committed from day one

Albania's selection as a pilot was not just an honour — it was a commitment to build a fit-for-purpose SoAQM and share lessons with the global audit community.

What ALSAI Did: Building the Policy Framework

Jul 2024



Quality Management Policy

Umbrella policy establishing the entire SoAQM framework. Approved by Chairman Decision No. 128.

Nov 2024



Quality Risk Management Guide

Step-by-step guide for identifying quality objectives, assessing risks and designing responses. Decision No. 219.

2025



Process Map

Annual calendar mapping who does what and when across all SoAQM processes.

2025



Monitoring & Remediation Guide

Detailed procedures and checklists for organizational-level and engagement-level monitoring.

2025



Evaluation Guide (SoAQM)

Annual evaluation framework for the Chairman to conclude on system effectiveness.

Structural Changes: Redesigning for Quality Management



Dept Renamed & Upgraded

Structural

"Quality Control & Assurance Directorate"
→ Department of Audit Quality Management & Standards Implementation



Strategic Management Group (GMS)

Risk Mgmt

Senior leadership group leads the Quality Risk Management Process. Meets January & July each year.



Ad Hoc Monitoring Group

Monitoring

Independent group reports directly to Chairman. Covers org-level and engagement-level monitoring. Runs each October.



Engagement Quality Reviewer (EQR)

EQR

Independent reviewer embedded in each audit. Must be free from any risk related to the audited entity. Reports objectively on audit quality before the report is finalised.

The SoAQM Annual Cycle at ALSAI



Jan & Jul

**Quality Risk
Management**

GMS — Senior Leadership



Ongoing

**Engagement
Quality Review**

Quality Dept (EQR)



October

**Monitoring &
Remediation**

Ad Hoc Group



Jan–Feb

**System
Evaluation**

Chairman-led



March

**Performance
Report**

Methodology Dept



Each process is supported by its own approved guideline and working paper templates — ensuring consistency, documentation, and continuous improvement across every cycle.

SoAQM in Practice: First Annual Assessment — 2025



Chairman's Conclusion: The SoAQM provides ALSAI with reasonable assurance that its quality objectives are being achieved.



35

**Audit files
reviewed**

30% of audits reviewed —
engagement level



8

**Components
monitored**

Org-level monitoring
across full SoAQM — org level



**Not
Material**
Deficiency
impact

No material effect on
system functioning

AREAS FOR IMPROVEMENT (not material — improvement plan approved):



Strengthen follow-up mechanisms for audit recommendation implementation



Harmonise and unify audit working papers across manuals and regulations



Improve consistency of internal periodic reporting in financial audits of municipalities



Engagement level: all three audit phases (planning, execution, reporting) found compliant with regulatory requirements

Young Auditors as the Engine of This Transition

From inside the transition

- Part of the 5-person team that conducted ALSA's Needs Assessment
- Contributed to drafting key SoAQM policies and guidelines
- Currently in the IDI AQMS certification (Monitoring & Remediation)
- Young auditors embedded in the transition — not observers, but builders
- Internal champions who carry quality culture into every engagement



Bridge Builders

Translate complex QM standards into daily audit practice for colleagues



Continuous Learners

AQMS certification builds deep specialist knowledge in risk, monitoring & evaluation



Culture Carriers

Young auditors drive the cultural shift from compliance mindset to quality ownership

IDI AQMS Certification — building the next generation of QM facilitators

A Message to Fellow Young Auditors

01

The transition is yours to own

QM is not imposed from the top, it needs young auditors who understand it, believe in it, and bring it to life in every engagement.

02

Invest in expertise. Commit to continuous learning.

Quality management is a discipline, not a checkbox. Build your knowledge through training, professional development and hands-on facilitation. Seek out structured pathways that give you real depth, not just familiarity with the standard.

03

Share. Collaborate. Improve.

EUROSAI gives us a platform. Use it. The lesson from Albania: pilot experiences shared honestly accelerate progress for all SAIs.