INTOSAI, 2023
1)   Formerly known as ISSAI 40
2)   Endorsed in 2010
3)   With the establishment of the ~~Intosai~~ INTOSAI
Framework of Professional Pronouncements (IFPP),
relabeled as ISSAI 140 with editorial changes in 2019
~~Revised in 2023 with effect as of 1 December 2025~~

ISSAI 140 is available in all INTOSAI official languages: Arabic,
English, French,
German and Spanish

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INTRODUCTION

1) For Supreme Audit Institutions (SAIs) to meet their strategic objectives and fulfil their mandates, it is essential that all aspects of their operations are of high quality, and lead to high quality output. Quality should be built into a SAI's strategy, culture, policies and procedures. The quality of a SAI's work and output affects its reputation and credibility, and ultimately the ability to fulfil its mandate effectively.

2) The public interest is best served by a SAI carrying out its engagements at a consistently high level of quality. The design, implementation and operation of a system of quality management help a SAI achieve this objective and provide reasonable assurance that its processes are in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and applicable legal and regulatory requirements.

> **Kommentert [MRI1]:** Linked to the scope of the document under ISSAI 100

3) The ISSAIs promote independent and effective auditing by SAIs, and thereby support the credibility and reliability of public sector auditing.

4) ISSAI 140 – Quality Management for SAIs is intended to be used in conjunction with the other ISSAIs and with due consideration of a SAI's mandate, national legislation, structure, size and the types of audit it performs. The standard allows for appropriate flexibility in the application of the organisational requirements, to cater for specific considerations that are unique to each SAI.

> **Kommentert [BK2]:** Plural more appropriate – can be different types of audit in one SAI

> **Kommentert [MRI3]:** Duplicates the start of the sentence.

SCOPE

5) The purpose of ISSAI 140 is to set out the organisational requirements that a SAI shall follow for quality management when claiming compliance with the ISSAIs. ISSAI 140 serves the same purpose as International Standard on Quality Management (ISQM) 1.[1] The principles of the latter are adapted as necessary to apply to SAIs and the public sector context in which they work.

6) ISSAI 140 addresses the SAI's role and responsibilities on an organisational level and is applicable to all types of engagements covered by the ISSAIs. ISSAI 140 may also be used for jurisdictional and other activities carried out by the SAI.

7) ISSAI 140 is complemented by other INTOSAI pronouncements relating to quality management for specific auditing types and at an engagement level.

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[1]   ISQM 1, International Standard on Quality Management 1 (previously International Standard on Quality Control 1).
Quality Management for Firms that Perform Audits and Reviews of Financial Statements, and other Assurance and Related Services Engagements, International Auditing and Assurance Standards Board (IAASB).

THE PRINCIPLES UNDERLYING THIS STANDARD

8) ISSAI 100 - *Fundamental Principles of Public-Sector Auditing* provides that each SAI should establish and maintain a system of quality management to provide it with reasonable assurance that the SAI carries out all audits and other work at a consistently high level of quality and in accordance with the ISSAIs or other relevant standards and applicable legal and regulatory requirements. A SAI's system of quality management generally addresses the following interconnected components in a continual and iterative manner:

- SAI's risk assessment process;

- governance and leadership;

- relevant ethical requirements;

- acceptance, initiation, and continuance of engagements;

- performing engagements and issuing audit reports;

- SAI resources;

- information and communication; and

- monitoring and remediation process.

8)9) ISSAI 140 defines the organisational requirements of the ISSAIs based on this principle in ISSAI 100. The SAI must comply with all organisational requirements of this standard in order to be able to assert that it has conducted audits in accordance with the ISSAIs. The authority of the ISSAIs is further defined in ISSAI 100.[2]

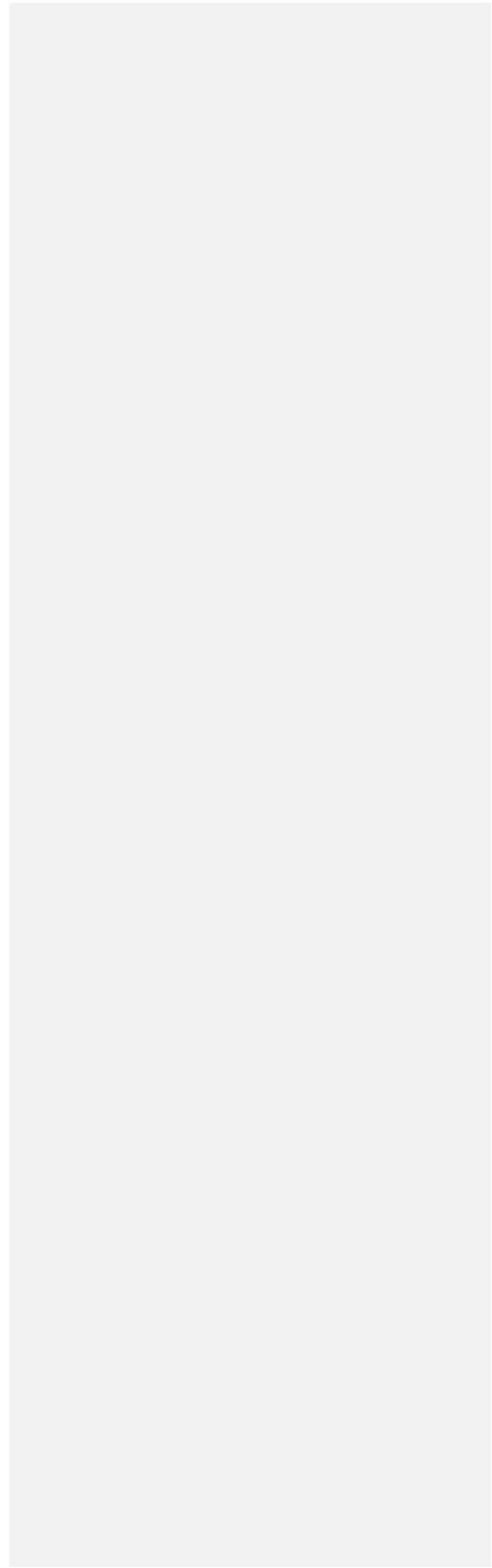[2] ISSAI 100 – *Fundamental Principles of Public-Sector Auditing*, paragraphs 7-12.

Kommentert [KB4]: Changed to follow the format decided when ISSAI 150 was developed

formaterte: Skrift: Ikke Kursiv

Kommentert [MRI5]: To mirror ISSAI 100

DEFINITIONS

10) **Culture** – operating environment encompassing behavioural norms and shared ethics, vision, mission, beliefs and core values, goals, attitudes, competencies, procedures, policies and practices, and communication, that characterise a SAI and how it operates.

11) **Deficiency** in the SAI's system of quality management exists when:

    a. an appropriate quality objective is not established, or established incorrectly;

    b. a quality risk, or combination of quality risks, is not identified or properly assessed;

    c. a response, or combination of responses, do not reduce to an acceptably low level, the likelihood of a related quality risk occurring because the response(s) is not properly designed, implemented, or operating effectively; or

    d. another aspect of the system of quality management is absent, or not properly designed, implemented or operating effectively, such that a requirement of this standard has not been addressed.

12) **Engagement** – any work carried out by a SAI that is within the scope of the ISSAIs. ~~, as well as jurisdictional and other activities.~~

13) **Engagement quality review** – an objective assessment, performed by the engagement quality reviewer and completed before the date of the ~~engagement~~ audit report, of the significant judgments made by the engagement team and the conclusions reached.

14) **Engagement quality reviewer** – an individual or a team, within the SAI or external, with appropriate experience and professional knowledge to perform the engagement quality review independent from the engagement team.

15) **Engagement team** – individuals performing the engagement, and any other individuals who are responsible for, or perform, procedures on the engagement, excluding an external expert and internal auditors who provide direct assistance on an engagement.

16) **Findings** – in relation to a system of quality management, information about the design, implementation and operation of the system of quality management,

Kommentert [MRI6]: readability

Kommentert [MRI7]: Follow the wording from para 6

which indicates that one or more deficiencies may exist.

17) **Head of the SAI** – person or group of persons at the highest level who lead or manage the institution and who have the power to delegate authority and allocate resources within the institution.

18) **Quality** – the extent to which the work performed and reports issued by the SAI comply with professional standards and applicable legal and regulatory requirements and satisfy stakeholders' needs.

19) **Quality objectives** – desired outcomes to be achieved by the components of the system of quality management.

20) **Quality risk** – a risk that has a reasonable possibility of:

   a. occurring, and

   b. individually, or in combination with other risks, adversely affecting the achievement of one or more quality objectives.

21) **Response** – policies and procedures designed and implemented by a SAI, and actions undertaken within the system of quality management to address one or more quality risks.
Policies are statements of what should, or should not, be done to address a quality risk. Such statements may be documented, explicitly stated in communications or implied through actions and decisions;
Procedures are actions to implement policies.
These can be:
a. preventive: designed and implemented to prevent the risk from occurring, aimed at the root cause of the risk;
b. corrective: designed and implemented to mitigate the effects of "an occurring risk" and to prevent it from happening again.

ESTABLISHING THE SYSTEM OF QUALITY MANAGEMENT

Organisational requirement 1

22) **The SAI shall design, implement, and operate a system of quality management taking into account the changing nature and circumstances of the SAI. The system shall cover all types of engagements covered by the ISSAIs and may also cover jurisdictional and other activities carried out by the SAI. The system shall be integrated into the SAI's operational activity.**

> **Kommentert [AKH8]:** Refer to updated para 6

24)23) **The head of the SAI shall take the ultimate responsibility for the system of quality management.**

> **Kommentert [AKH10]:** "Ultimate" should be used when it comes to "head of SAI" while thos assigned on behalf of the head of SAI is given responsibility.

24) **The SAI shall design and implement a risk assessment process to establish quality objectives, identify and assess quality risks, and design and implement responses to address the quality risks.**

25) **The system of quality management shall include the objectives relevant to assure that the SAI has the necessary independence and is able to carry out its audit work in sufficient quality in accordance with the ISSAIs. The SAI shall incorporate into the system of quality management the objectives that are relevant to ensure compliance with the principles and organisational requirements of ISSAI 130 - Code of Ethics and ISSAI 150 – Auditor Competence as well as the ISSAIs applicable to the individual audits.**

> **Kommentert [KB11]:** This is to put sufficient emphasis on independence (an INTOSAI priority!)

> **Kommentert [KB12]:** This is to keep focus on the purpose of this ISSAI and the system of QM

> **Kommentert [KB13]:** Suggest the references to ISSAI 150 could sit better here – we have taken it out in other places where it dit not really fit

Application material

26) A strong culture supports the design, implementation and operation of the system of quality management in achieving the SAI's quality objectives.

27) Responsibility for the system of quality management involves understanding the purpose of the system of quality management in the SAI and putting in place an appropriate system of governance to oversee the operation of the system.

28) To operate the system of quality management, the head of the SAI may assign

responsibilities to individuals for the system and hold them accountable for the way they exercise those responsibilities. This may involve assigning to:

a. a person or group of persons such as the most senior official or group of officials the responsibility and accountability for the system of quality management;

Kommentert [MRI14]: Follow the wording of Para 23

b. a person or group of persons the operational responsibility for specific aspects of the system, including compliance with independence requirements, and the monitoring and remediation process.

In smaller SAIs, all these responsibilities may be assigned to the same individual.

Kommentert [MRI15]: To avoid unclarity. The situation when you would assign the responsibility to one person will normally be related to the size of the SAI.

29) The individuals assigned those responsibilities have the appropriate experience, knowledge, influence and authority, and sufficient time to fulfil them to the required standard. They understand the roles to which they are assigned and how they are accountable.

30) The independence of a SAI is a prerequisite for carrying out high quality work. The INTOSAI principles on independence are outlined in the INTOSAI-Ps, most notably in INTOSAI P-10 Mexico Declaration on SAI Independence.

29)31) For a SAI that carries out audits in accordance with ISSAIs, the ISSAIs will provide an important basis for establishing quality objectives. For example, ISSAI 130 provides principles of integrity, independence and objectivity, competence, professional behaviour and confidentiality and transparency in the context of ethics. ISSAI 150 establishes organisational requirements on auditor competencies. Compliance with these principles and organisational requirements are relevant objectives when establishing the SAI's quality management system. Within the ISSAIs, different requirements are applicable at the level of individual engagements to financial audits, compliance audits and performance audits. The system of quality management serves to assure the SAI leadership that the audits are carried out in accordance with the ISSAIs that are applicable to the individual engagements.

Kommentert [BK16]: We propose to break into two paragraphs for more clarity and to make independence more prominent by getting a separate paragraph

ESTABLISHING QUALITY OBJECTIVES

Organisational requirement 2

30)32) **The SAI shall establish quality objectives appropriate to its circumstances that the system of quality management is intended to address. The quality objectives are associated with governance and leadership; fulfilment of the SAI's responsibilities in accordance with ethical requirements; acceptance, initiation, and continuance of engagements; performing engagements and issuing audit reports; SAI resources; and information and communication.**

31)33) **The SAI shall assess whether changes to quality objectives are needed to reflect changes in the nature and circumstances of the SAI or its engagements.**

Application material

32)34) Laws, regulations and professional standards may create a requirement for specific quality objectives.

33)35) When establishing quality objectives, it is advisable for the SAI to consider:
   a. the context of its work and how it impacts its quality objectives;

   b. the need for quality objectives to be separated into sub-objectives to facilitate the SAI's identification and assessment of risks to the quality objectives and to establish appropriate responses.

Governance and leadership

34)36) Quality objectives associated with governance and leadership of the SAI may include one or more of the following:
   a. the SAI demonstrates a commitment to quality within the culture of the SAI;

   b. leadership is responsible for and accountable for quality;

   c. leadership demonstrates a commitment to quality through its actions and behaviours;

   d. the organisational structure and assignment of roles, responsibilities, and authority is appropriate to enable the design, implementation, and operation of the SAI's system of quality management;

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e. resource needs are planned, and resources are obtained, allocated, and assigned in a manner that demonstrates the SAI's commitment to quality.

Fulfilment of the SAI's responsibilities in accordance with ethical requirements

35)37)Quality objectives associated with ethical requirements may confirm that the SAI and its personnel understand and fulfil their responsibilities in relation to the relevant legal and ethical requirements (such as those set out in ISSAI 130 - Code of Ethics), including those related to independence.

Acceptance, initiation, and continuance of engagements

36)38)Quality objectives associated with the acceptance, initiation, and continuance of engagements may specify that the SAI will normally accept, initiate, and continue engagements only if it:
   a. complies with professional standards, applicable legal and regulatory requirements, and ethical principles;

   b. acts within its legal mandate or authority; and

   c. has the capabilities, including time and resources, to do so.

37)39)A SAI's engagements may arise (1) from its legal mandates, (2) following requests of legislative or oversight bodies, and (3) at its own discretion. In the cases of legal mandates and requests, the SAI may be required to conduct the engagement and may not be permitted to make decisions about acceptance or continuance or to resign or withdraw from the engagement.

Performing engagements and issuing audit reports

38)40)Quality objectives associated with performing engagements and issuing audit reports may set expectations on the extent to which:
   a. engagement teams understand and fulfil their responsibilities in connection to engagements, including the overall responsibility of the individual responsible for managing and achieving quality on the engagement and being sufficiently and appropriately involved throughout the different stages of the engagement;

   b. the nature, timing, and extent of direction and supervision of engagement teams and review of the work performed is appropriate based on the specific features of the engagements and the resources assigned or made available to the engagement team;

   c. engagement teams exercise appropriate professional judgment and professional scepticism;

d. consultation on significant matters is undertaken, especially for difficult or contentious matters, and the conclusions agreed to are implemented and, as appropriate, documented;

e. differences of opinion (e.g. within the engagement team, or between the engagement team and the engagement quality reviewer or individuals performing activities within the SAI's system of quality management) are brought to the attention of officials at the appropriate level of the SAI, resolved and documented appropriately;

f. audit reports are appropriate and satisfy stakeholders' needs; and

g. engagement documentation is assembled on a timely basis after the date of the audit report and is appropriately maintained and retained to meet the needs of the SAI and to comply with law, regulation, relevant ethical requirements, and professional standards.

SAI resources

39)41) Quality objectives associated with SAI resources may include:

a. personnel are recruited, trained, and retained who have the competence and capabilities to perform engagements of a consistently high quality and carry out responsibilities related to the operation of the SAI's system of quality management;

b. personnel develop and maintain the appropriate competence to perform their roles, are assessed and held accountable for that, or recognised through timely promotions and other incentives;

c. individuals assigned to engagements or to perform activities within the system of quality management have appropriate competence and capabilities, including sufficient time, to perform their duties;

d. appropriate technological resources (typically IT applications, infrastructure and processes) are obtained or developed, implemented, maintained, and used to enable the operation of the SAI's system of quality management and the performance of engagements;

e. appropriate intellectual resources (e.g. methodologies, guides, standardised documentation, databases, etc.) are obtained or developed, implemented, maintained, and used to enable the operation of the SAI's system of quality management and the consistent performance of high quality engagements;

f. human, technological, or intellectual resources from external service

> **Kommentert [MRI17]:** All relevant quality objectives from ISSAI 150 related to quality management should be covered here.

> **Kommentert [MRI18]:** Service providers would normally be external

providers are appropriate for use in the SAI's system of quality management and in performing engagements.

Information and communication

40)42) Quality objectives associated with information and communication may include the following:

a. the information system identifies, captures, processes, and maintains relevant and reliable information that supports the system of quality management;

b. relevant and reliable information about the system of quality management is communicated to personnel and engagement teams to enable them to understand and carry out their responsibilities within the system of quality management or engagements;

c. personnel and engagement teams communicate to the SAI when performing activities within the system of quality management or engagements;

d. relevant and reliable information about the system of quality management is communicated to stakeholders and other external parties.

IDENTIFYING AND ASSESSING QUALITY RISKS

Organisational requirement 3

41)43) **The SAI shall identify and assess quality risks, which are risks that have a reasonable possibility of both occurring and adversely affecting the achievement of quality objectives.**

42)44) **The SAI shall assess whether changes to quality risks are needed because of changes in the nature and circumstances of the SAI or its engagements.**

Application material

45)   The SAI decides the appropriate frequency for identifying and assessing quality risks.

> **Kommentert [MRI19]:** To mirror ISQM 1.

43)46) The following matters may assist a SAI in assessing the conditions, events, circumstances, actions or inactions that could adversely affect the achievement of its quality objectives, and how these risks may materialise:

a. complexity and other attributes of the SAI's organisational and operating environment;

b. the SAI's strategic and operational processes;

c. characteristics and management style of SAI leadership;

d. resources available to the SAI;

e. laws, regulations and professional standards required in the environment in which the SAI operates;

f. any partnerships in the SAI operations;

g. the nature of engagements and other work that is performed by the SAI;

h. the types of reports that the SAI issues; and

i. the bodies that the SAI audits.

44)47) The following matters may assist a SAI in assessing the degree to which a risk, individually or in combination with other risks could adversely affect the achievement of quality objectives:

a. how the condition, event, circumstance, action or inaction would affect the achievement of the quality objectives;

b. how frequently the condition, event, circumstance, action or inaction is expected to occur;

c. how long it would take after the condition, event, circumstance, action or inaction occurred for it to have an effect, and whether in that time the SAI would have an opportunity to respond to mitigate the effect; and

d. how long the condition, event, circumstance, action or inaction would affect the achievement of the quality objective once it has occurred.

45)48)A SAI may use ratings or scores to help them classify the risks.

DESIGNING AND IMPLEMENTING RESPONSES

Organisational requirement 4

46)49) **The SAI shall design and implement responses to address the quality risks in a manner that is based on, and responsive to, the assessments of those risks.**

47)50) **The SAI shall assess whether changes to responses are needed because of changes in the nature and circumstances of the SAI or its engagements.**

Application material

48)51) Appropriate responses to address quality risks are proportionate to the assessment of these risks. Professional judgment assists a SAI in determining that the responses are proportionate to how the conditions, events and circumstances, and actions or inaction adversely affect the achievement of one or more quality objectives.

49)52) When designing and implementing responses to address quality risks, a SAI may consider the following:
   a.   the nature, timing and extent of the responses;

   b.   the appropriate level at which to implement the responses (e.g., at the institutional level, engagement level, or a combination of both); and

   c.   the necessity of documenting and communicating the response to ensure consistent implementation.

50)53) The following are examples of responses to quality risks that the SAI may design and implement to address quality risks:
   a.   the SAI establishes policies and procedures for:

      i.   identifying, evaluating and addressing threats to compliance with the relevant ethical requirements; and

      ii. identifying, communicating, evaluating and reporting of any breaches of the relevant ethical requirements and appropriately responding to the causes and consequences of the breaches in a timely manner;

   b.   the SAI obtains, at least annually, a documented confirmation of compliance with independence requirements from all personnel required by relevant ethical requirements to be independent;

c. the SAI establishes policies and procedures for receiving, investigating and resolving complaints and allegations about failures to perform its engagements in accordance with professional standards and applicable legal and regulatory requirements, or non-compliance with the SAI's policies or procedures;

d. the SAI establishes policies and procedures that identify if and when an engagement quality review is an appropriate response to address one or more quality risks.[3] These policies and procedures may address matters such as, but not limited to:

    i. identification of specific engagements or types of engagements that require engagement quality reviews;

    ii. eligibility to serve as an engagement quality reviewer;

    iii. impairment of the engagement quality reviewer's eligibility to perform the engagement quality review; and

    iv. performance of the engagement quality review.

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[3] More information can be found in ISQM 2, International Standard on Quality Management 2 *Engagement Quality Reviews,* International Auditing and Assurance Standards Board (IAASB).

MONITORING THE SYSTEM OF QUALITY MANAGEMENT AND REMEDYING IDENTIFIED DEFICIENCIES

Organisational requirement 5

51)54) **The SAI shall establish a monitoring and remediation process to:**

    a. **provide relevant, reliable and timely information about the implementation and operation of the system of quality management;**

    b. **identify potential deficiencies in the design and operation of the system of quality management;**

    c. **take appropriate action to respond to identified deficiencies such that they are remediated on a timely basis; and**

    d. **enable it to assess compliance with ISSAIs and with policies and procedures it has established to address quality risks.**

55) **The monitoring and remediation process shall include evaluating findings to determine whether deficiencies exist, evaluating the severity, pervasiveness and root cause of identified deficiencies, and designing and implementing appropriate remedial actions to address those deficiencies.**

56) **The monitoring and remediation process shall include reviews of completed engagements based on established criteria for selecting engagements for review.**

> **Kommentert [AKH20]:** To introduce reviews of completed engagements based on established criteria. The word "annual" removed.

Application material

52)57) The monitoring and remediation process facilitates the proactive and continual improvement of engagement quality and the system of quality management in addition to enabling the evaluation of the system of quality management.

53)58) Establishing a monitoring and remediation process may include:

   a. designing monitoring activities to identify deficiencies in the design and operation of the system of quality management;

   b. determining the circumstances when a review of completed engagements is required as part of monitoring activities; and

   c. establishing criteria for selecting engagements for review, the frequency of reviews and who should perform them.

54)59) In determining the nature, timing and extent of the monitoring activities, the SAI may consider:

   a. its size, structure and organisation;

   b. the reasons for the assessments given to the quality risks;

   c. the design of the responses;

   d. the design of the SAI's risk assessment process;

   e. the changes in the system of quality management; and

   f. the results of previous monitoring activities.

55)60) Changes in the system of quality management may include:

   a. changes to address an identified deficiency in the system of quality management; and

   b. changes to the quality objectives, quality risks, or responses to address the quality risks resulting from changes in the nature and circumstances of the audit organization and its engagements.

56)61) When changes in the system of quality management occur, the SAI's previous monitoring activities may no longer provide it with information to support the evaluation of the system of quality management. Therefore, it is advisable to include monitoring of those changes in the SAI's monitoring activities.

57)62) Monitoring activities may comprise a combination of ongoing monitoring activities and periodic monitoring activities. Ongoing monitoring activities are generally routine activities, built into the SAI's processes and performed on a real-time basis, reacting to changing conditions. Periodic monitoring activities

are conducted at regular intervals by the SAI.

58)63) To assist their monitoring and remediation process, SAIs may on a regular or more occasional basis seek feedback that can support the SAI in developing quality and quality management over time. Such feedback may be obtained from parties audited by the SAI or users of the SAI's audit reports or through peer reviews or tools provided by INTOSAI, such as the SAI Performance Measurement Framework. A peer review may involve engaging another SAI, or other suitable body, to carry out an independent review of the system of quality management.

59)64) Timely communication on identified deficiencies and remediation from those responsible for specific components of the system of quality management may enable personnel to take action to address the deficiencies in accordance with their responsibilities.

EVALUATING AND CONCLUDING ON THE EFFECTIVENESS OF THE SYSTEM OF QUALITY MANAGEMENT

Organisational requirement 6

60)65) **The person** or persons **assigned responsibility and accountability for the system of quality management shall evaluate the system and conclude on the extent to which its objectives are being achieved. The evaluation shall cover a defined period and be performed at least annually.**

> Kommentert [AKH22]: In accordance with item 28, a
>
> Kommentert [AKH23]: To be consistent with para 23 and 28

Application material

61)66) The information that provides the basis for the evaluation of the effectiveness of the system of quality management can be obtained in a number of ways. When defining these processes, the SAI has regard to the complexity of its organisation, operating environment and the types of engagements performed. In smaller SAIs, the person(s) performing the evaluation may be directly involved in the monitoring and remediation and will therefore be aware of the information that supports the evaluation of the system of quality management. In larger SAIs, the person(s) performing the evaluation may need to establish processes to collate, summarise and communicate the information needed to evaluate the system of quality management.

> Kommentert [MRI24]: Ref. Para 29

62)67) In concluding on the system of quality management, the person assigned responsibility and accountability for the system of quality management may consider

> Kommentert [AKH25]: Consistency with 64 as well as para 23 and 28

   a. the SAI's quality management risk assessment process, including its quality objectives, quality risks, and a description of the responses and the extent to which the SAI's responses address the quality risks; and

   b. the results of the monitoring and remediation process, including:

      i. the severity and pervasiveness of identified deficiencies and the effect on the achievement of the objective of the system of quality management;

      ii. whether remedial actions have been designed and implemented by

the SAI and whether the remedial actions taken up to the time of the evaluation are effective; and

iii. whether the effect of identified deficiencies on the system of quality management has been appropriately corrected, such as whether further actions have been taken as appropriate.

63)68) Applicable laws, regulations, or other factors could create circumstances when it is appropriate to communicate the conclusion on the effectiveness of the system of quality management to external parties. In such circumstances, it is advisable for the SAI to establish procedures as to how such conclusions are reported.

DOCUMENTING THE SYSTEM OF QUALITY MANAGEMENT

Organisational requirement 7

65)70) **The SAI shall prepare documentation of its system of quality management that is sufficient to:**

a. **provide evidence of the design, implementation and operation of the system of quality management;**

b. **support a consistent understanding of the system of quality management by the personnel, including their roles and responsibilities within the system of quality management and in performing engagements;**

c. **support the consistent implementation and operation of the system of quality management; and**

d. **support the monitoring and evaluation of the system of quality management.**

Application material

66)71) A SAI's judgments about the form, content, and extent of documentation may be affected by factors related to the nature and complexity of the SAI and engagements performed. Areas of greater quality risk, matters involving more complex judgments, and changes to aspects of the system of quality management may have a greater effect on the form, content, and extent of documentation.