



# 審計品質監控措施

**Medidas de Controlo de Qualidade de Auditoria**  
**Audit Quality Assurance and Quality Control Measures**

**澳門特別行政區**  
**Região Administrativa Especial de Macau**  
**Macao Special Administrative Region**



## Foreword

In accordance with the provisions of Law No. 11/1999 of the Macau Special Administrative Region, the Commission of Audit functions independently, and imposes audit supervision on auditees by means of financial audit, performance audit and special audit.

The Commission of Audit has continuously strived to enhance audit quality control by improving project management techniques and establishing an internal audit system. The above serves to ensure compliance with laws and regulations, as well as uphold the codes of ethics, i.e. being impartial, objective, and independent when performing an audit and hence ensuring the quality of audit.

The purpose of this introduction is to provide persons or entities with a basic idea regarding audit procedures and relevant quality assurance mechanism, so that future audits can be performed in a more efficient and coherent manner following their then deeper understanding of the audit works.

## Project Management

Audit quality control is a crucial element in the implementation of an audit project. It serves to ensure that proper audit procedures are adhered to, and also helps define roles and responsibilities in an audit. The objectives of the quality control framework ordinarily incorporate matters such as the preparation of audit plans, the collection of audit evidence, the preparation of audit working papers, the production of audit reports and the archiving of audit files etc. And quality control is imposed through directors and subunit heads' review and supervision.

## Audit Plans

Prior to the approval of an audit project, its importance, complexity, timeliness and feasibility should be fully considered.

Overall audit plan is managed under a unified leadership, while the individual sections of an audit plan are delegated to various levels of management. These serve to ensure that audit works can be performed in a scientific, systematic and efficient manner.

In the preparation of an audit plan, audit objectives are identified, audit works are prioritized, improvement of audit quality is emphasized. The audit plan should enhance the effective use of audit resources, and provide a ground for accessing audit quality.

When determining the extent, nature and timing of an audit project, an understanding of the business nature and the financial position of the auditee is necessary. Competent staffs are then assigned to take up different roles and responsibility throughout the course of an audit.

The audit plan should be directive, and specific on the legal basis. The plan should state clear audit objectives, audit procedures and methodologies that have major influence on the audit objectives, materiality level as well as audit risks. Furthermore, the audit scopes, contents, milestone and task allocation should also be defined in the audit plan based on the audit objectives, and the time when the audit works commence and finish as well as the members of the audit teams should also be properly planned for.

The audit criteria must be based on objectivity and reference to prevailing laws and regulations. Reference to materials such as key performance indicator, international professional standards, and management models of auditee should also be made where applicable.

The planning of the audit projects is the responsibility of the Audit Bureau, and the projects are then submitted to the Commissioner of Audit for approval. These audit projects are assigned to different audit teams of respective audit departments. During the course of an audit, if a significant matter, such as limitation of audit scope or change of management personnel, is noted, which prompts a necessary revision to the audit plan, approval from the Commissioner of Audit is required before the audit plan can be revised. The revised audit plan should detail all changes since the last approved plan. Only under very rare circumstance should the aforementioned approval not be required.

The heads of the Audit Bureau are responsible for reviewing the appropriateness of the audit objectives. Senior auditors or the persons in charge of the audit teams should examine the feasibility, audit scopes and the priorities of audit objectives, as well as the appropriateness of audit contents, practicability of audit procedures and methods, audit materiality level and audit risks, together with the reasonableness of time arrangements and appropriateness of task allocations. The members of the audit teams are responsible for the reliability and completeness of related records made in the preliminary research stage.

## Audit Evidence

With adherence to detailed audit plan and audit objectives, the auditors should collect adequate and appropriate audit evidence relevant to the audit objectives set. Such audit evidence includes documents, physical evidence, audio-visual or electronic materials, oral representation, consultation with experts and records of inspection and other evidence. Audit evidence must be objective, relevant, adequate and legitimate.

When performing an audit, the auditees are required by law to cooperate with, and provide required information, documents and other materials to the Commission of Audit for it to discharge its duty.

The auditors may collect original documents, related files and physical objects etc. that serve as evidence for audit matters; where it is infeasible or inappropriate to obtain original materials, related files and physical objects etc., the auditors may obtain such evidence by means of written record, extract, photocopy, photo, or in electronic forms etc.

When collecting physical evidence, the auditors should properly document the ownership of such physical objects, their quantities, sites of storage, methods of storage as well as providers of such evidence etc.

When collecting audio-visual or electronic evidence, the auditors should document the methods of production, dates of production, names of producers, operating and system environment of electronic data, together with paths and means of storage. Where possible and deemed necessary, the auditors may convert electronic data into printed materials.

Under circumstances where audit procedures and methods fail to be implemented to obtain evidence for audit matters that are important to the accomplishment of the audit objectives, or where sufficient evidence cannot be collected even if they are implemented, then the auditors should implement alternative audit procedures.

The auditors should analyze with professional skepticism and summarize audit evidence obtained to ensure that the audit evidence for audit matters is adequate to support audit conclusions.

The person in charge of an audit team should supervise the auditors on the execution of audit procedures, collection of audit evidence and verification of such evidence. If the auditors fail to complete the audit procedures or implement them in a proper manner which results in irrelevant or insufficient audit evidence, the person in charge of the audit team should guide the team members in obtaining appropriate evidence.

When performing an audit, the auditors must take sufficient and appropriate measures to ensure the authenticity and completeness of audit evidence obtained. Under no circumstance should they omit, alter or destroy audit evidence.

### Audit Working Papers

The auditors should prepare audit working papers on the financial activities of the auditees, as well as the audit matters that are important to the audit conclusions, supported by appropriate audit evidence.

The person in charge of an audit team should review and raise queries about the working papers, in respect of the following matters:

- a) All audit objectives are accomplished;
- b) All audit procedures are executed properly;
- c) Adequate audit evidence is obtained;
- d) Relevant laws and regulations are applied, and audit conclusions are appropriate.

The person in charge of an audit team should supervise the auditors to rectify any mistake noted in the audit working papers. The auditors are responsible for the authenticity and completeness of the audit working papers. Auditors are held responsible for significant matters which are left unnoticed due to failure to properly observe the audit procedures, and to matters arising due to negligence.

The person in charge of an audit team is responsible for the queries about audit working papers. He or she is held accountable if major inconsistency

between facts presented in audit evidence and working papers is not noted due to negligence.

## Audit Reports

Following completion of an audit, an audit team prepares audit report based on audit findings. The contents of the report must be precise, objective and constructive.

The contents of the audit reports should include basis of the audit, background of audit implementation and the audit opinion.

Basis of an audit refers to respective laws and regulations based upon which an audit is performed.

Background of audit implementation includes the audit scope, methodologies and audit findings.

The audit opinions are the opinions given, based on audit objectives and audit results, on the authenticity, legitimacy and effectiveness of the financial positions of the auditees. The auditors should use professional judgments when determining audit opinions, and take into consideration the audit materiality level, the acceptable audit risks, the nature, circumstance and monetary amounts involved in the matters noted in the audits. The auditors should give opinions only on the matters within the audit scope. Audit opinions are not given on matters which are outside the audit processes, or which not supported by adequate audit evidence, or which lack definitive criteria, or which are beyond the audit scopes.

The auditees or the persons to whom with matters of audit concerned should send back the Commission of Audit a written comment on the reports, within fifteen working days upon receipt of the audit reports for comment. If the



auditees disagree to the contents in the audit report, the audit teams should verify the report and provide relevant explanations in the form of writing. Where necessary, the audit reports are amended but the original audit reports must be maintained on file.

The Director of Audit Bureau and the related persons are responsible for the authenticity and completeness of the audit report, especially for not or incorrect disclosing major audit findings reflected in the audit working paper, and for the facts stated in the audit reports not reflecting the real situation of the matter concerned.

### Audit Files

Following completion of an audit report, the respective audit team should organize the audit file with adherence to established plan by archiving relevant evidence and materials.

Audit teams are responsible for the audit files, and the person in charge of an audit team is responsible for reviewing the audit working papers and supervise the team members for the proper organization and documentation of the audit file. If the quality of the working paper does not meet the requirement, he or she should prompt the team members for amendment.

The audit team should archive audit files that have been signed off within archiving deadline.

The members of the audit team are responsible for the authenticity and completeness of the contents in the audit files. The person in charge of an audit team is responsible for commenting on the work performed and signing off of working papers. The Director of Audit Bureau is responsible for ensuring timely archiving.

## Internal Audit

In addition to a strict adherence to the project management procedures, the Commission of Audit has set up an independent internal audit unit for quality assurance review of audit works performed by the Audit Bureau. The objective of such quality review is to ensure that audit works are properly completed according to the established audit procedure, and ensure audit quality.

The internal audit unit must maintain its organizational and operational independence, and perform internal audits objectively, so as to ensure audit quality.

Following completion of an audit project, the internal audit unit examines aspects such as risk management, project management and the audit working papers. The internal audit unit summarizes the results of the review in form of report which is then submitted to the Commissioner of Audit.

Upon completion of an audit report, the internal audit unit performs its review by examining the audit files, investigating related matters presented in the audit, and requesting related files, materials etc as evidence, which include:

- a) Details about planning and execution of audit procedures;
- b) Application of audit standards;
- c) Details about supervision and review of audit work;
- d) The objectivity, relevance, adequacy and legitimacy of working papers and supporting audit evidence; and
- e) Other matters related to the audit quality.



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