

ISSAI 40
Gap analysis tool
- guidance for SAIs

The Gap analysis tool has been developed as a tool to assist SAIs to assess their compliance with ISSAI 40 – Quality Control for SAIs.

An explanation of each of the columns within the Gap analysis tool follows:

Column A	Key principles and application guidance within ISSAI 40	This column describes the key principles and application guidance within ISSAI 40 for each of the 6 elements of a system of quality control.
Column B	Assessment of the position of the SAI relative to ISSAI 40	This column describes the SAI's assessment of how well the SAI is meeting the key principles and application guidance within ISSAI 40.
Column C	Gap identified between Column A and Column B	This column describes the gaps between ISSAI 40 and the SAI's assessment of how well the SAI is meeting the key principles and application guidance.
Column D	Significance of the gap	This column describes the SAI's assessment of the consequence for quality caused by the gaps.
Column E	Recommended action to address the gap	This column describes the recommended actions to address the gaps identified.
Column F	Follow-up/monitoring	This column describes the follow up/monitoring by the SAI.