

**CHECKLIST FOR REVIEW OF
ATTESTATION ENGAGEMENTS**

OIG UNDER REVIEW
& PERIOD REVIEWED: _____

NAME OF ENGAGEMENT: _____

CONTROL NO.: _____

NAME

DATE

REVIEWER(S): _____

DATE COMPLETED _____

CHECKLIST FOR REVIEW OF ATTESTATION ENGAGEMENTS

	Yes	No	N/A	Remarks and Findings
1. INDEPENDENCE (GAGAS 3.03-3.32)				
1.1 If adequate as prescribed, were the OIG's policies and procedures followed? Determine whether the policies and procedures were adhered to in the conduct of the audits.				
1.2 If the prescribed policies and procedures were inadequate, inquire of management how it determined that this standard was met. (Obtain any documentation necessary to support this information.). Assess all of the documentation associated with the audit staff's independence.				
2. PROFESSIONAL JUDGMENT (GAGAS 3.33-3.38)				
2.1 If adequate as prescribed, were the agency's policies and procedures followed? Determine whether the policies and procedures were adhered to in the conduct of the audits.				
2.2 If inadequate as prescribed, inquire of management as to how it met the standard and assess. (Obtain any documentation necessary to support this information.) Was the information provided by management sufficient to ensure that the standards were met?				
2.3 Assess the audit product at the completion of the review and determine if issues were identified where reasonable care, diligence, and professional skepticism, et al, were not met.				
3. COMPETENCE (GAGAS 3.39-3.41)				
3.1 If the OIG's prescribed policies and procedures were adequate, test whether they were followed during the course of the audit.				
3.2 If inadequate as prescribed, examine the composition of the staffing. Inquire of management as to how it concluded the staffing standard was met, then assess the experience and qualifications of assigned staff and determine if adherence to GAGAS appeared reasonable. Note that GAGAS requires additional qualifications for attestation engagements to include knowledge of AICPA promulgations. Consider the complexity and uniqueness of the assignment and any unique staffing requirements that appeared warranted.				

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4. SUITABILITY AND AVAILABILITY OF CRITERIA (GAGAS 6.03)				
<p>4.1 If the OIG’s policies and procedures over the suitability and availability of criteria were adequate as prescribed, were they followed?</p> <p>4.2 If the policies and procedures were inadequate as prescribed, did the engagement meet the following requirements:</p> <p style="margin-left: 20px;">a. The criteria used to measure and present the subject matter of the engagement included the following attributes:</p> <p style="margin-left: 40px;">1. objectivity (free from bias)?</p> <p style="margin-left: 40px;">2. measurability? (reasonably consistent measurements, qualitative or quantitative, of the subject matter)</p> <p style="margin-left: 40px;">3. completeness? (includes all relevant factors that would alter a conclusion, if omitted) and</p> <p style="margin-left: 40px;">4. relevance? (has a specific relation to the subject matter)</p> <p style="margin-left: 20px;">b. The criteria was available to users of the reports in one of the following ways:</p> <p style="margin-left: 40px;">1. publicly?</p> <p style="margin-left: 40px;">2. the auditor’s report?</p> <p style="margin-left: 40px;">3. presentation of the subject matter or assertion to the users?</p> <p style="margin-left: 40px;">4. generally understood by most users? or</p> <p style="margin-left: 40px;">5. limited to specific parties?</p>				
5. ENGAGEMENT PLANNING (GAGAS 6.04-6.16)				
<p>5.1 If adequate as prescribed, were the OIG’s policies and procedures over engagement planning followed?</p> <p>5.2 If inadequate as prescribed, was there evidence that the following were considered in the planning phase? (AT 101.45)</p> <p style="margin-left: 20px;">a. criteria to be used,</p> <p style="margin-left: 20px;">b. preliminary judgments about attestation risk and materiality for attest purposes,</p> <p style="margin-left: 20px;">c. the nature of the subject matter or the items within the assertion that are likely to require revision or adjustment,</p> <p style="margin-left: 20px;">d. conditions that may require extension or modification of attest procedures, and</p> <p style="margin-left: 20px;">e. the nature of the report expected to be issued.</p>				

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<p>5.3 Did the auditor communicate to the officials of the audited entity and individuals contracting for or requesting the services, information regarding the nature, timing, and extent of testing and reporting including the level of assurance provided, any potential restriction of reports associated with the different levels of assurance services, and the auditor's and management's responsibilities?</p>				
<p>5.4 Was the communication incorporated into the audit documentation?</p>				
<p>5.5 Does the documentation show how the auditor considered the results of previous audits and attestation engagements and follow up on known significant findings and recommendations that directly relate to the subject matter or the assertion of the attestation engagement?</p>				
<p>5.6 Is the engagement an examination-level attestation? (if no, skip steps 5.7- 5.8)</p>				
<p>5.7 Does the documentation for the examination-level attestation show that the auditors obtained a sufficient understanding of internal control material to the subject matter or assertion to plan the engagement and design procedures to achieve the objectives of the engagement?</p>				
<p>5.8 Does the documentation for the examination-level attestation show how the engagement was designed to provide reasonable assurance of detecting fraud, illegal acts, or violations of provisions of contracts or grant agreements that could have a material effect on the subject matter or assertion of the engagement or situations or transactions that could indicate abuse?</p>				
<p>5.9 Is the engagement a review-level or agreed-upon-procedures attestation? If so, does the documentation show how the engagement was designed to be alert to situations or transactions that could be indicative of fraud, illegal acts, violations of provisions of contracts or grant agreements that could materially affect the subject matter or assertion and what procedures were used to determine the effect those conditions had on the subject matter or assertion?</p>				
<p>6. SUPERVISION (GAGAS 6.24e)</p>				

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<p>6.1 If the OIG’s policies and procedures were adequate as prescribed, were they followed?</p> <p>6.2 If the policies and procedures were inadequate as prescribed, inquire of management how it defines and ensures “proper supervision,” assess this assertion for adequacy in fulfilling the standard, and test accordingly. As supervision represents a primary characteristic of the overall quality control system, evaluate the level of assurance afforded. If weak, did anything come to your attention that the supervision performed was inadequate? Was there evidence that:</p> <ul style="list-style-type: none"> a. Supervisory instruction provided to the staff was adequate and timely? b. The supervisor adequately documented reviews of audit work and timely provided review comments? c. Comments were adequately addressed by the auditor and cleared in a timely manner by the supervisor? d. The engagement was performed and the report was issued timely? 				
<p>7. EVIDENCE AND DOCUMENTATION (GAGAS 6.22-6.26)</p> <p>7.1 If the OIG’s policies and procedures were adequate as prescribed, were they followed?</p> <p>7.2 If the policies and procedures were inadequate as prescribed, was there evidence that the auditor obtained:</p> <ul style="list-style-type: none"> a. Sufficient evidence to support the conclusions (reviews), opinions (examinations), or findings (agreed upon procedures) expressed in the report? c. Written representation about the validity of evidence obtained from officials of the audited entity? <p>7.3 Does the attestation documentation contain:</p> <ul style="list-style-type: none"> a. Attestation objectives, scope and methodology, including any sampling criteria used? b. If applicable, the auditor’s determination that certain government auditing standards do not apply or standards were not followed, the reasons therefore, and the known effect not following standards had or could have had on the engagement? c. Evidence of the work performed to support significant judgments and conclusions, including descriptions of transactions and records examined? 				

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<p>7.4 If data from computer-based systems were significant to the engagement objectives, and the auditors were not relying on internal control effectiveness does the attestation documentation address the following:</p> <ul style="list-style-type: none"> a. The rationale for determining the nature, timing, and extent of planned attest procedures, b. The kinds and competence of available evidential matter produced outside the computerized information system, and/or plans for direct testing of data produced from a computerized information system, and c. The effect on the engagement report if evidential matter to be gathered does not provide a reasonable basis for achieving the objectives of the engagements. 				
8. REPORTS ON ATTESTATION ENGAGEMENTS (GAGAS 6.27,6.32-6.45)				
<p>8.1 If the OIG's policies and procedures were adequate as prescribed, were they followed?</p> <p>8.2 If the OIG's policies and procedures were inadequate as prescribed, did the report provide the following:</p> <ul style="list-style-type: none"> a. Identification of the subject matter or the assertion being reported on, a description of the nature and scope of the work performed and a reference to the standards governing the engagement? b. The auditor's conclusions about the subject matter or the assertion in relation to the criteria against which the subject matter was evaluated? c. All of the auditor's significant reservations about the engagement, the subject matter, and, if applicable, the assertion? d. Proper restrictions on the report's distribution, if applicable? e. Deficiencies in internal control, fraud, illegal acts, violations of provisions of contracts or grant agreements, and abuse? f. Views of responsible officials on the findings and recommendations and any rebuttal, as needed? g. Meet timeliness requirements? <p>8.3 Do the findings presented in the attestation report contain criteria, condition, cause, effect and recommendations, when applicable?</p> <p>8.4 Did the auditor properly document the communication of findings that were clearly inconsequential to management verbally or in a management letter?</p>				

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8.5 Did the report refer to the communication of the inconsequential conditions?				
8.6 Did the auditor properly delete certain privileged and confidential information from report disclosure?				
8.7 Did the report on the attestation engagement state the nature of information omitted and the requirement that made the omission necessary?				
8.8 Was the report submitted to the appropriate officials of the audited entity and to the appropriate officials of the organizations requiring or arranging for the engagement, including external funding organizations such as legislative bodies, unless legally restricted?				
9. NONAUDIT SERVICES (Applicable if nonaudit services were performed that were related to the audit examined) (GAGAS 2.14-2.16, 3.10-3.18)				
9.1 If adequate as prescribed, were the agency's policies and procedures followed? (Obtain any documentation necessary to support this information.) Was the information provided by management sufficient to ensure that the standards were met?				
9.2 If inadequate as prescribed, inquire of management how it met GAGAS and assess how the agency ensured compliance with independence standards. At a minimum, determine if the following safeguards were followed?				
a. Was the consideration documented that the services to be rendered did not involve performing management functions or making management decisions?				
b. Was the consideration documented that the services to be performed did not encompass auditing the OIG's own work or was significantly material to the subject matter of audits?				
c. Was the understanding with the audited entity established and documented regarding the objectives, scope of work, product or deliverables, and that management was responsible for the substantive outcomes of the work?				
d. Did the audited entity:				
1. Designate a management level individual to be responsible and accountable for overseeing the nonaudit services?				
2. Establish and monitor the performance of the nonaudit services to ensure it met management's objective?				

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<p>3. Make decisions that involved management functions related to the nonaudit service and accept full responsibility for such decisions?</p> <p>4. Evaluate the adequacy of the services performed and any findings that resulted?</p> <p>e. Did the OIG preclude personnel that provided nonaudit services from planning, conducting, or reviewing audit work of the subject matter involving the nonaudit service under the overreaching principle that auditors cannot audit their own work?</p> <p>f. Was the scope and extent of the audit work unaffected as if no nonaudit service had been performed?</p> <p>g. Were the audit organization's independence requirements communicated in writing to the audited entity?</p>				
10. QUALITY CONTROL PROCESS FOR EACH ENGAGEMENT (GAGAS 3.49-3.56)				
<p>10.1 If adequate as prescribed, were the agency's policies and procedures followed?</p> <p>10.2 If inadequate as prescribed, inquire of management what job-specific quality control process is employed (such as independent referencing).</p> <p>a. Assess the job-specific quality control process for adequacy, and test accordingly.</p> <p>b. As this represents a primary characteristic of the overall quality control system, evaluate the level of assurance afforded.</p>				

END OF CHECKLIST