

**CHECKLIST FOR ASSESSMENT OF THE  
INTERNAL QUALITY ASSURANCE PROGRAM**

OIG UNDER REVIEW

& PERIOD COVERED: \_\_\_\_\_

NAME

DATE

REVIEWER(S)

NAME	DATE
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_____	_____
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## CHECKLIST FOR ASSESSMENT OF INTERNAL QUALITY ASSURANCE PROGRAM

	Yes	No	N/A	Remarks and Findings
<b>QUALITY ASSURANCE (GAGAS 3.49-3.51)</b>				
1. If the OIG has an independent quality assurance program, were its policies and procedures adequate as prescribed?				
2. If the OIG has an independent quality assurance program, but the policies and procedures are inadequate as prescribed, inquire of management how the program is to function. As the quality assurance program represents a key characteristic of the overall quality control system, evaluate the level of assurance afforded. Determine if the program: <ul style="list-style-type: none"> <li>a. Results in one overall report on the audit organization (thus sharing common deficiencies noted with all offices).</li> <li>b. Results in reports issued for the individual offices within the audit organization reviewed.</li> <li>c. Provides for all offices within the audit organization that issue audit reports to be reviewed. <ul style="list-style-type: none"> <li>1. Are the reviews required to be conducted of each office with reasonable frequency?</li> <li>2. Were all offices that issue audits reviewed in accordance with the prescribed schedule?</li> </ul> </li> <li>d. Provides for timely completion of reviews and reporting of results.</li> <li>e. Provides for staffing reviews with individuals who are independent of the audit organization being reviewed, or report to an individual or a level within the organization that will assure independence and objectivity of the reviews.</li> <li>f. Requires that a senior audit manager lead reviews.</li> <li>g. Requires that staff assigned to the reviews have the appropriate level of experience and collective proficiency.</li> <li>h. Requires coverage of the following elements. <ul style="list-style-type: none"> <li>1. Compliance with the audit organization's policies and procedures.</li> <li>2. Compliance with the Government Auditing Standards pertaining to Attestation Engagements, Performance Audits, or Financial Audits.</li> <li>3. Compliance with OMB requirements governing the nature of the audits being reviewed.</li> <li>4. Compliance with applicable PCIE audit policy statements and appropriate statutory provisions applicable to the audit organization.</li> <li>5. Sufficient testing to ensure that the audit organization is in compliance with the GAGAS and the audit organization's policies</li> </ul> </li> </ul>				

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	Yes	No	N/A	Remarks and Findings
<p>and procedures.</p> <p>6. Follow up on prior deficiencies found.</p> <p>i. Requires a system to track corrective actions taken in response to the quality assurance reports and to follow up on recommendations for corrective action.</p>				
<p>3. Select a sample of quality assurance reports and review the supporting audit documentation to determine if:</p> <p>a. The quality assurance reports described the work performed and the scope of the work was sufficiently comprehensive.</p> <p>b. The quality assurance reports were recent enough to be of value.</p> <p>c. Follow up on prior deficiencies was undertaken when appropriate.</p> <p>d. The documentation indicates that the quality assurance team performed all the work necessary to satisfy the review objectives.</p> <p>e. The documentation indicates that the review was properly supervised.</p> <p>f. The findings and recommendations were supported by adequate documentation.</p> <p>g. The responsible official provided written comments for each recommendation setting forth the corrective action already taken or proposed.</p> <p>h. The auditee's comments were adequately assessed.</p> <p>i. The recommendations were tracked and followed up on to ensure corrective action was taken.</p>				
<p>4. For individual audits or attestation engagements examined by the external peer review team, determine which selected audits were also reviewed as part of the OIG's QAR. Assess the staffing and team composition for adherence with stated requirements. Compare the results of the external peer review team and the QAR. If the external peer review team's assessment disclosed deficiencies that the quality assurance review did not, determine why not. Assess the scope, methodology, and execution of the quality assurance review to isolate any weakness. If problems are noted, expand the testing to other audits that have been the subject of quality assurance reviews and examine, as necessary, in order to reach a supportable conclusion regarding the adequacy of the OIG's quality assurance process.</p>				

**END OF CHECKLIST**