

## **GUIDELINES FOR OIG QUALITY ASSURANCE PROGRAMS**

1. The quality assurance program is an internal evaluation program that is performed by Office of Inspector General (OIG) personnel (either by personnel in the audit office or personnel in another component of the OIG) and is designed to assess whether the OIG carries out its work in accordance with established policies and procedures, including Government Auditing Standards, applicable Office of Management and Budget and Government Accountability Office guidance, and statutory provisions applicable to the OIG.
2. The nature and extent of an OIG's quality assurance program depends on a number of factors, such as the OIG size, the degree of operating autonomy it allows its personnel and its offices, the nature of its work, its organizational structure, and appropriate cost-benefit considerations.
3. A quality assurance program must be structured and implemented to ensure an objective, timely, and comprehensive appraisal of operations.
4. The same professional care should be taken with quality assurance reviews as with other OIG efforts, including adequately planning the review, documenting findings, developing supportable recommendations, and soliciting comments from the supervisor of the activity or unit reviewed.
5. OIG quality assurance programs should have the following characteristics:
  - a. Review teams should be led by a senior audit manager.
  - b. Review leaders should report to an individual or a level within the organization that will assure independence and objectivity in the performance of reviews.
  - c. Reviews should be conducted with no advance notice given regarding the audits selected for review to ensure the integrity of the data.
  - d. Sufficient, competent, and relevant evidential matter should be obtained and sufficient testing should be performed to determine whether the audit organization is in compliance with applicable auditing standards, policies, and procedures.
  - e. Written results should be prepared for each review and, when applicable, recommendations for corrective actions.
  - f. Written comments for each recommendation should be obtained from the official responsible for managing the audit organization reviewed describing the corrective actions already taken and/or target dates for prospective corrective actions.

- g. Procedures for the resolution and follow up of recommended corrective actions should be established.
- 6. Some OIG organizations may not have an audit staff of sufficient size to fully implement the internal quality assurance program described above. In such cases, the system, taken as a whole, must nonetheless provide reasonable assurance that GAGAS is met on an ongoing basis. These OIGs must therefore establish a compensating control structure to fulfill these requirements.