

**CHECKLIST FOR REVIEW OF  
INDIVIDUAL PERFORMANCE AUDITS**

OIG UNDER REVIEW  
& PERIOD REVIEWED:

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NAME OF AUDIT:

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CONTROL NO.:

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NAME

DATE

REVIEWER(S):

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DATE COMPLETED

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## CHECKLIST FOR REVIEW OF INDIVIDUAL PERFORMANCE AUDITS

	YES	NO	N/A	Comments
<p><b>1. INDEPENDENCE (GAGAS 3.03-3.10)</b></p> <p>1.1 If the OIG's prescribed policies and procedures were adequate, test whether they were followed during the course of the audit.</p> <p>1.2 If the prescribed policies and procedures were inadequate, inquire of management as to how the standard was met. (Obtain any documentation necessary to support this information.) Assess all of the documentation associated with the audit staff's independence.</p>				
<p><b>2. PROFESSIONAL JUDGMENT (GAGAS 3.33-3.38)</b></p> <p>2.1 If the OIG's prescribed policies and procedures were adequate, test whether they were followed during the course of the audit.</p> <p>2.2 If the prescribed policies and procedures were inadequate, inquire of management as to how the standard was met. (Obtain any documentation necessary to support this information.) Was the information provided by management sufficient to ensure that the standards were met?</p> <p>2.3 Assess the audit at the completion of the review and determine if issues were identified where reasonable care, diligence, and professional skepticism, et al, were not met.</p>				
<p><b>3. COMPETENCE (GAGAS 3.39-3.42)</b></p> <p>3.1 If the OIG's prescribed policies and procedures were adequate, test whether they were followed during the course of the audit.</p> <p>3.2 If the prescribed policies and procedures were inadequate, inquire of management as to how the standard was met. Examine the composition of the staffing, determine how management concluded that the standard was met. Assess the experience and qualifications of assigned staff to determine adherence to GAGAS. Consider the complexity and uniqueness of the assignment and any unique staffing requirements that appeared warranted.</p>				

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<p><b>4. AUDIT PLANNING (GAGAS 7.02-7.43)</b></p> <p>4.1 If the OIG's prescribed policies and procedures were adequate, test whether they were followed during the course of the audit.</p> <p>4.2 If the prescribed policies and procedures were inadequate, inquire of management as to how the standard was met. (Obtain any documentation necessary to support this information.) Was the information provided by management sufficient to ensure that the standards were met? Determine whether the audit plan:</p> <ul style="list-style-type: none"> <li>a. Defined the objectives, methodology and scope of the audit.</li> <li>b. Identified the needs of potential report users.</li> <li>c. Provided for the collection and analysis of sufficient background data.</li> <li>d. Provided for the identification and testing of compliance with legal and regulatory requirements.</li> <li>e. Provided for an assessment of internal controls.</li> <li>f. Provided for identification and follow-up on significant findings, recommendations, and questioned costs from prior audits.</li> </ul> <p>4.3 Despite not having policies and procedures specific to audit planning, did the audit program appear adequate as to the nature and scope of work to be performed and sufficient to attain the stated audit objective?</p> <ul style="list-style-type: none"> <li>a. Were audit plans and programs, and any subsequent modifications approved by management?</li> <li>b. If the auditors relied on the work of another independent auditor or experts, did the audit program include procedures to provide a sufficient basis for that reliance?</li> <li>c. If steps in the audit program were not performed or not performed fully, were the omissions adequately documented, explained, and approved?</li> </ul>				
<p><b>5. SUPERVISION (GAGAS 7.44-7.47)</b></p> <p>5.1 If the OIG's prescribed policies and procedures were adequate, test whether they were followed during the course of the audit.</p>				

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<p>5.2 If the prescribed policies and procedures were inadequate, inquire of management as to how the standard was met. (Obtain any documentation necessary to support this information.) Was the information provided by management sufficient to ensure that the standards were met? (Supervision represents a primary characteristic of the overall quality control system.) Evaluate the level of assurance afforded. If it appears weak, did anything come to your attention that the supervision performed was inadequate? Determine the adequacy of supervision by considering the following factors:</p> <ul style="list-style-type: none"> <li>a Was supervisory instruction provided to the audit staff adequate and timely?</li> <li>b. Did the supervisor adequately document reviews of audit work and timely provided review comments?</li> <li>c. Were supervisory comments adequately addressed by the auditor and cleared in a timely manner by the supervisor?</li> <li>d. Was the audit performed in a timely manner and was the audit report issued timely?</li> </ul>				
<p><b>6. EVIDENCE AND AUDIT DOCUMENTATION (GAGAS 7.48-7.71)</b></p>				
<p>6.1 If the OIG's prescribed policies and procedures were adequate, test whether they were followed during the course of the audit.</p>				

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<p>6.2 If the prescribed policies and procedures were inadequate, inquire of management as to how the standard was met. (Obtain any documentation necessary to support this information.) Was the information provided by management sufficient to ensure that the standards were met?</p>				
<p>6.3 Determine the adequacy of the audit evidence and documentation by considering whether the OIG ensured that:</p> <p>a. Audit documentation adequately supported the universe, sampling plan, and sampling criteria.</p> <p>b. If data from computer-based systems were significant to the audit findings, did the auditors obtain evidence about the reliability of the data.</p> <p>c. The auditors performed sufficient tests to determine the adequacy of the auditee's internal control system.</p> <p>d. The audit documentation adequately supported the decision not to follow GAGAS.</p>				
<p>e. The auditors adequately tested for violations and noncompliance with legal and regulatory requirements if significant to the audit objective.</p> <p>f. If the auditors detected potentially improper/illegal acts, the audit documentation supported that appropriate steps were taken such as contacting investigations and/or legal counsel. Audit work was expanded appropriately when cause was established that fraud, illegal acts, or violations had occurred.</p>				
<p><b>7. REPORTS ON PERFORMANCE AUDITS (GAGAS 8.02-8.37)</b></p>				
<p>7.1 If the OIG's prescribed policies and procedures were adequate, test whether they were followed during the course of the audit.</p>				
<p>7.2 If the prescribed policies and procedures were inadequate, inquire of management as to how the standard was met. (Obtain any documentation necessary to support this information.) Was the information provided by management sufficient to ensure that the standards were met? In addition, consider the following factors:</p> <p>a. Did the report explain why the audit was conducted, and what the objective of the audit was to accomplish?</p>				

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<p>b. Did the report identify the scope of the audit, including:</p> <ol style="list-style-type: none"> <li>1. The relationship between the universe and what was audited.</li> <li>2. The audit period covered.</li> <li>3. The organizations and geographic locations covered by the audit.</li> <li>4. The kinds and sources of evidence used.</li> <li>5. Problems with evidence.</li> <li>6. Significant limitations or constraints imposed on the auditors.</li> </ol> <p>c. Did the report adequately describe the methodology used, including:</p> <ol style="list-style-type: none"> <li>1. Significant assumptions made.</li> <li>2. Comparative techniques applied.</li> <li>3. The criteria used.</li> <li>4. Sampling applications and designs.</li> </ol> <p>d. Did the report include specific findings for each audit objective or otherwise account for each objective?</p> <p>e. Did the report identify the criteria, condition, effect, plus cause for each finding, as necessary, and were they reasonable and supportable, given the work performed and the facts derived?</p> <p>f. Did the report disclose the scope of work on internal controls and any significant weaknesses identified?</p>				

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g. When applicable, did the report identify potentially illegal acts, fraud, significant violations of contract, or grant agreement provisions or abuse?				
7.3 Did the report clearly state the auditors conclusions? Were the conclusions reasonable, and complete based upon the facts derived?				
7.4 Were recommendations directed at resolving the cause of identified problems, action-oriented, specific, and addressed to parties that have the authority to act?				
7.5 Did the report contain the conformity statement that provided assurance that the audit was conducted in accordance with GAGAS?				
7.6 Were there deviations from GAGAS, did the report clearly state which standards were not followed and the reasons therefore?				
7.7 Were comments received from the auditee fairly presented in the report, and rebutted where appropriate?				
7.8 How did the OIG establish that the report was issued in a timely manner? If the elapsed days appear to be excessive given the nature and extent of the work performed and/or the sensitivity of the audited area, ask management how it satisfied itself that the standard had been met.				
7.9 Did the report disclose all significant and relevant evidence (i.e. was it complete)?				
<b>8. NONAUDIT SERVICES (Applicable if nonaudit services were performed that were related to this audit) (GAGAS 2.14-2.16, 3.08a, 3.10-3.18)</b>				

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<p>8.1 If the OIG's prescribed policies and procedures were adequate, test whether they were followed during the course of the audit.</p>				
<p>8.2 If the prescribed policies and procedures were inadequate, inquire of management as to how the standard was met. (Obtain any documentation necessary to support this information.) Was the information provided by management sufficient to ensure that the standards were met? In addition, consider the following factors:</p> <p>a. Was there adequate documentation showing that the OIG considered whether providing the audit services would create a personal or organizational impairment in fact or appearance that adversely affects their independence for conducting audits?</p> <p>b. Was there documentation showing 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?</p> <p>c. Was there a documented understanding with the audited entity that identified the objectives, scope of work, and product or deliverables, and that established that agency's management was responsible for the substantive outcomes of the work?</p> <p>d. Did the audited entity:</p> <ol style="list-style-type: none"> <li>1 Designate a management level individual to be responsible and accountable for overseeing the nonaudit services?</li> <li>2 Establish and monitor the performance of the nonaudit services to ensure it met management's objective?</li> <li>3 Make decisions that involved management functions related to the nonaudit services and accept full responsibility for such decisions?</li> <li>4 Evaluate the adequacy of the services performed and any findings that resulted?</li> </ol> <p>e. Did the OIG prohibit personnel who provided nonaudit services from planning, conducting, or reviewing audit work of the subject matter involving the nonaudit service?</p> <p>f. Was the scope and extent of the audit work impacted due to nonaudit services having been performed?</p> <p>g. Were the audit organization's independence requirements communicated in writing to the audited entity?</p>				



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<p><b>9. QUALITY CONTROL PROCESS FOR EACH AUDIT (GAGAS 8.38-8.53)</b></p> <p>9.1 If the OIG’s prescribed policies and procedures were adequate, test whether they were followed during the course of the audit selected for review.</p> <p>9.2 If the prescribed policies and procedures were inadequate, inquire of management as to how the standard was met. (Obtain any documentation necessary to support this information.) Was the information provided by management sufficient to ensure that the standards were met? In addition consider the following factors:</p> <p style="margin-left: 20px;">a. Was the quality control process adequate for this assignment, were the different aspects of it implemented and effective, and did they provide an adequate level of assurance of compliance with GAGAS?</p> <p style="margin-left: 20px;">b. Evaluate the level of assurance afforded.</p> <p>9.3 Did an independent referencer assure that the findings were adequately supported by audit documentation and conclusions, and that recommendations flowed logically from the support?</p> <p style="margin-left: 20px;">a. Was the report accurate?</p> <p style="margin-left: 20px;">b. Did the independent referencer verify that statements of fact, figures, and dates were accurately reported?</p> <p style="margin-left: 20px;">c. Did the independent referencer assure that the findings were adequately supported and that conclusions and recommendations flowed logically from the support?</p>				

**END OF CHECKLIST**