# CHECKLIST FOR ASSESSMENT OF
# INTERNAL QUALITY ASSURANCE PROGRAM

OIG UNDER REVIEW
& PERIOD COVERED: _____

|  | Name | Date |
|---|---|---|
| REVIEWER(S) | _____ | _____ |
|  | _____ | _____ |
|  | _____ | _____ |
|  | _____ | _____ |
|  | _____ | _____ |

NOTE: The questions herein are based on the PCIE Policy Statement on Internal Quality Control and External Quality Control Reviews. (See Appendix I)

# CHECKLIST FOR ASSESSMENT OF
# INTERNAL QUALITY ASSURANCE PROGRAM

| | Yes | No | N/A | Remarks and Findings |
|---|---|---|---|---|
| Through interview of appropriate personnel and review of policies and procedures, determine the following: | | | | |
| 1. Does the OIG have an internal quality review program? (GAS 3.31 – 3.36) | | | | |
| 2. Does the program result in: | | | | |
|    a. One overall report on the entity? | | | | |
|    b. Separate reports issued for the individual units reviewed? | | | | |
| 3. Does the program provide for all offices that issue audit reports to be reviewed? | | | | |
|    a. Are the reviews required to be conducted of each office with reasonable frequency? | | | | |
|    b. Were all offices that issue audits reviewed? | | | | |
| 4. Does the program require timely completion of reviews and reporting of results? | | | | |
| 5. Are the reviews carried out by staff members that are independent of the unit being reviewed? (GAS 3.34) | | | | |
| 6. Are the reviews led by a senior audit manager? | | | | |
| 7. Are the staff assigned to the reviews required to have the appropriate level of experience? | | | | |
| 8. Do the reviews cover the following elements? | | | | |
|    a. Staff qualifications (GAS 3.34) | | | | |
|    b. Independence (GAS 3.34) | | | | |
|    c. Audit performance (including compliance with standards, OMB requirements and internal quality control policies and procedures) (GAS 3.32) | | | | |

# CHECKLIST FOR ASSESSMENT OF
# INTERNAL QUALITY ASSURANCE PROGRAM

| | Yes | No | N/A | Remarks and Findings |
|---|---|---|---|---|
| 9. Do the checklists appear to be appropriately comprehensive for determining compliance with applicable auditing standards? (GAS 3.31-3.36) | | | | |
| 10. Does the review program require the review reports to include recommendations for corrective action when appropriate? | | | | |
| 11. Does it require the official responsible for managing the organization or unit reviewed to prepare a written response? | | | | |
| 12. Does the policy provide for appropriate corrective action and follow up on deficiencies found during the reviews? | | | | |
| 13. Is there a system to track corrective actions taken in response to the quality assurance report? | | | | |
| 14. Is the internal quality review program suitably designed for purposes of relying on the reports (assuming that the reviews are conducted in accordance with the policies)? | | | | |
| 15. Based on your review of internal review reports (See Appendix D), can you rely on the internal review process to limit the extent of your testing and/or as support for your external review conclusions? If so, identify those areas where such reliance is to be placed. | | | | |