Ongoing Quality Control Guidelines (On-going Supervision)

By Phases (with responsibilities assigned):

General	Internal Auditor	Team Leader	Head of IA
• Execution and drafting	X		
• Supervision of Internal auditors work		X	
• Control / approval			X
	Internal Auditor	Team Leader	Head of IA
1. Audit engagement planning (standard 2200)			
• Are individual audits adequately resourced and properly supervised?		X	O
Preliminary survey			
• Have critical risks been identified?		X	O
Development of audit objectives			
• Do the objectives allow us to provide assurance?			O
Definition of audit scope			
• Is the scope sufficient to satisfy the audit objectives?			O
Audit program			
• Will the audit program allow us to achieve objectives?		X	
Kick-off meeting		X	
• Are the objectives clearly explained to auditees?			O
2 Execution (standard 2300)		X	O
Working papers	X		
• Are all executed steps properly documented?		O	
IC assessment	X		

#				
	• Were program steps sufficient to reach a conclusion?		O	
	Audit evidence	X		
	• Is evidence sufficient to express an opinion?		O	
	Closing meeting		X	
	• Do we differentiate between critical and less critical findings			O
	Changes		X	
	• Are changes to objectives, scope and program justified?			O
	• Have work programs been carried out, unless changes were both justified and approved?		X	X
3	Reporting (standard 2400)			
	Draft report	X	X	O
	• Are the recommendations appropriate?		O	
	• Do we achieve our objectives for the purpose of giving negative or positive assurance?			O
	Final Report		X	O
	• Did we incorporate the comments of the auditee?		X	
	• Did we agree on the action plan?			O
	• Is the audit report accurate, objective, clear, concise, constructive and timely?		X	X
	• Has our methodology been applied and have appropriate audit techniques been used?		X	X
	• Have audit objectives been met within allocated resource budgets and by agreed target dates as far as possible?		X	X
4	Follow-Up (standard 2500)		X	O
	• Have the deadlines been respected/met?		X	
	• Is there a need for follow up audit?			O
	• Have follow-up activities been implemented?	X	X	
	Did internal auditors comply with mandatory training requirements?			O
	Did internal auditors respect organization and department policies on timesheets and expense reports?			O
	Did internal auditors comply with the code of conduct of the organization and with the code of ethics for internal auditors?			O
	Did internal auditors achieve their personal objectives?			O

	Overall control and approval			X

Application of the guidelines

Factors to consider when developing specific guidelines (not reflected in the generic guideline developed by IA COP):

- Size of the organization;

- Organization culture;

- Size of the internal audit unit;

- Experience of the internal auditors;

- Perception of the IA function in the organization;

- Involvement of the HIA depends on the culture of the public sector (centralized decision making vs. delegation).