
Appendix G

Optional Audit Staff Questionnaire

OIG UNDER REVIEW
& PERIOD REVIEWED: _____

REVIEWER: _____

DATE COMPLETED: _____

This appendix provides sample survey questions that may be used to determine the extent to which the Office of Inspector General (OIG) audit organization quality control policies and procedures have been effectively communicated to staff. The peer review team may use some or all of the questions with the instructions below. When gathering information, consideration should be given to privacy-related concerns to determine whether personal information is needed as part of the peer review documentation.

Instructions to the audit organization’s staff: The questions are intended to determine the extent to which your OIG audit organization quality control policies and procedures have been effectively communicated to you, and to obtain your views about a number of factors related to your office’s adherence to those policies and procedures. The peer review team will use the results to help assess whether your office’s system of quality control is in place and operating effectively. The questionnaire has 2 parts: Part A is intended to gather information about you, and Part B is intended to gather information about your knowledge and experience. Please answer all the questions based on your knowledge and experience.

PART A - Information about You

Date Questionnaire Completed: _____

Your Group, Section, or Division: _____

Your Job Title or Grade: _____

Do you have any supervisory responsibilities? Yes No _____ number of people supervised

Years of Service in the OIG: less than 1 year
 1-5 years
 6-10 years
 more than 10 years

The work you do is **predominately** related to which of the following:

Financial Audits _____
 Performance Audits _____
 Attestation Engagements _____

PART B Questions about Your Knowledge and Experience

Please use response that best describes your answer:

- Yes = yes or always
- Mostly = most of the time or mostly
- Some = sometimes or somewhat
- No = no or never
- No Opinion = no knowledge or experience, or not sure
- NA = not applicable

	Yes	Mostly	Some	No	No Opinion	NA
1. Independence						
1.1 Have your OIG’s policies and procedures relating to auditor independence and applying safeguards been explained to you?						
1.2 If questions came up about independence during an audit or attestation engagement (collectively referred to as “audits”) in which you have participated, have they been promptly resolved? (If no independence questions have arisen to your knowledge, please answer “No Opinion”).						
1.3 To your knowledge, has your office performed any nonaudit services that could impact the OIG’s independence for audits performed by your office? ¹						
1.4 To your knowledge, has your OIG been free to do the following without interference during audits in which you have participated (if you do not check “Yes”, please explain in the comments section):						
a. Select and assign staff?						
b. Determine the scope of audits?						
c. Choose and apply audit procedures?						
d. Select activities to be examined?						

¹ Questions concerning the definitions of “independence” and “nonaudit services” should be referred to the audit organization’s policies and procedures, the Council of the Inspectors General on Integrity and Efficiency *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*, GAGAS, or other applicable auditing standards.

	Yes	Mostly	Some	No	No Opinion	NA
e. Complete the audit assignments without unreasonable time restrictions?						
f. Report audit findings and conclusions?						
g. Distribute audit reports to appropriate officials?						
2. Professional Judgment						
2.1 Have you been informed of your OIG’s policies and procedures in the following areas for conducting audit work (if you check “No”, please elaborate in the comments section):						
a. Adherence to generally accepted government auditing standards (GAGAS)?						
b. Adherence to applicable American Institute of Certified Public Accountants (AICPA) standards?						
c. Maintaining professional skepticism, objectivity, and credibility?						
d. Assigning competent audit staff?						
e. Defining the scope of work, and reporting the results of the work?						
2.2 In your opinion, have the audits in which you participated been planned, conducted, and reported with professional skepticism, objectivity, and credibility? (If you do not check “Yes”, please explain in the comments section).						
3. Competence						
3.1 Have you been informed of your OIG’s policies and procedures regarding the continuing education and training requirements that affect you?						
3.2 In your opinion, has the staff assigned to the audits in which you have participated collectively had the skills and knowledge they needed to conduct those engagements?						

	Yes	Mostly	Some	No	No Opinion	NA
4. Quality Control and Assurance						
4.1 Have your OIG's quality control policies and procedures:						
a. Been communicated so that you understand the system of quality control and any specific procedures that apply to you?						
b. Been designed, in your opinion, to provide reasonable assurance that audits and staff comply with professional standards and applicable legal and regulatory requirements? (If you do not check "Yes", please explain in the comments section).						
c. Been followed during the audits in which you have participated? (If you do not check "Yes", please explain in the comments section).						
5. Supervision						
5.1 For audits in which you have participated, to your knowledge, have supervisors or those designated to supervise auditors generally done the following:						
a. Provided sufficient guidance and direction to staff assigned to address the audit objective(s) and follow applicable standards?						
b. Stayed informed about significant problems encountered?						
c. Reviewed the work performed? In this regard, did supervisors review the work performed that supports findings, conclusions, and recommendations contained in audit reports before the reports were issued? (If you do not check "Yes", please explain in the comments section).						
6. Planning						
6.1 Have you been informed of your OIG's policies and procedures for planning audits?						

	Yes	Mostly	Some	No	No Opinion	NA
For the following questions, answer the ones that are applicable to the type of audits you are predominately assigned to and skip those that do not apply:						
6.2 Financial audits - Did the planning for the financial audits in which you participated consider GAGAS in addition to the requirements contained in AICPA standards related to the following items:						
a. Auditor communication during planning?						
b. Previous audits and attestation engagements?						
c. Detecting material misstatements resulting from violations of provisions of contracts or grant agreements, or from abuse?						
6.3 Financial audits - Did the planning for the financial audits in which you participated also consider, as applicable, the following:						
a. Materiality in the context of the public accountability of government entities and entities receiving government funding, applicable legal and regulatory requirements, and the visibility and sensitivity of government programs?						
b. Fraud and illegal acts?						
c. Ongoing investigations or legal proceedings?						
6.4 Attestation engagements - Did the planning for the attestation engagements in which you participated consider GAGAS in addition to the requirements contained in AICPA standards related to the following items:						
a. Auditor communication during planning?						
b. Previous audits and attestation engagements?						
c. Internal control?						
d. Fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse						

	Yes	Mostly	Some	No	No Opinion	NA
that could have a material effect on the subject matter of the attestation engagements?						
6.5 Performance audits - Did the planning for the audits in which you have participated assess audit risk and significance within the context of the audit objectives by gaining an understanding of the following:						
a. The nature and profile of the program and the needs of potential users of the audit report?						
b. Internal control as it relates to the specific objectives and scope of the audit?						
c. Information systems controls for purposes of assessing audit risk and planning the audit within the context of the audit objectives?						
d. Legal and regulatory requirements, contract provisions or grant agreements, potential fraud, or abuse that are significant within the context of the audit objectives?						
e. The results of previous audits and attestation engagements that directly related to the current audit objectives?						
6.6 Performance audits - Did the planning for the audits in which you have participated:						
a. Identify the potential criteria needed to evaluate matters subject to audit?						
b. Identify sources of audit evidence and determine the amount and type of evidence needed given audit risk and significance?						
c. Evaluate whether to use the work of other auditors and experts to address some of the audit objectives?						
d. Provide for the assignment of sufficient staff and specialists with adequate collective professional competence and the identification of other resources needed to						

	Yes	Mostly	Some	No	No Opinion	NA
perform the audit?						
e. Provide for communication about planning and performance of the audit to management officials, those charged with governance, and others as applicable?						
f. Include the preparation of a written audit plan?						
7. Detecting Violations of Legal and Regulatory Requirements, Provisions of Contract or Grant Agreements, Fraud, and Abuse						
7.1 Have you been informed of your OIG's policies and procedures for identifying and testing compliance with legal and regulatory provisions that are significant to an audit's scope and objectives?						
7.2 Have you been advised about the following:						
a. When to consult with legal counsel, if questions arise concerning interpretations of laws and regulations?						
b. To be alert during the audits, to the possibility that noncompliance; improper or illegal acts, including fraud; and abuse may have occurred?						
7.3 If you found indications of suspected illegal acts, including fraud, or abuse during an audit, would you know how to deal with the situation according to your OIG's policies and procedures, or where to find that information?						
8. Reviewing Internal Control						
8.1 Have you been informed of your OIG's policies and procedures for:						
a. Obtaining an understanding of the internal control that is significant within the context of the audit objectives?						
b. For internal control that is significant, assessing whether internal control has been properly designed and implemented?						

	Yes	Mostly	Some	No	No Opinion	NA
c. Determining when it is necessary to and how to evaluate information systems controls?						
8.2 Have you been informed of your OIG's policies and procedures for communicating internal control weaknesses found during an audit?						
9. Evidence and Audit Documentation						
9.1 Have you been informed of your OIG's policies and procedures regarding the safe custody and retention of audit documentation, including audit documentation that may contain classified information or sensitive information such as personally identifiable information?						
9.2 Have you been provided with guidance as to what constitutes sufficient, appropriate evidence to support findings and conclusions?						
9.3 In your opinion, has your OIG provided you with adequate guidance on how to evaluate the effectiveness of significant information systems controls?						
9.4 Have you been informed of your OIG's policies and procedures on providing access to audit documentation to others?						
9.5 Have you been informed of your OIG's policies and procedures for testing the reliability of data, including computer-processed data?						
9.6 In your opinion, has the evidence obtained during the audits in which you have participated provided a reasonable basis for the judgments, findings, and conclusions in those audits?						
10. Reporting Audit Results						
10.1 Have you received guidance about the preparation, format, content, timeliness and distribution of audit reports (to the extent they relate to your responsibilities)?						

	Yes	Mostly	Some	No	No Opinion	NA
Comments/Explanations:						