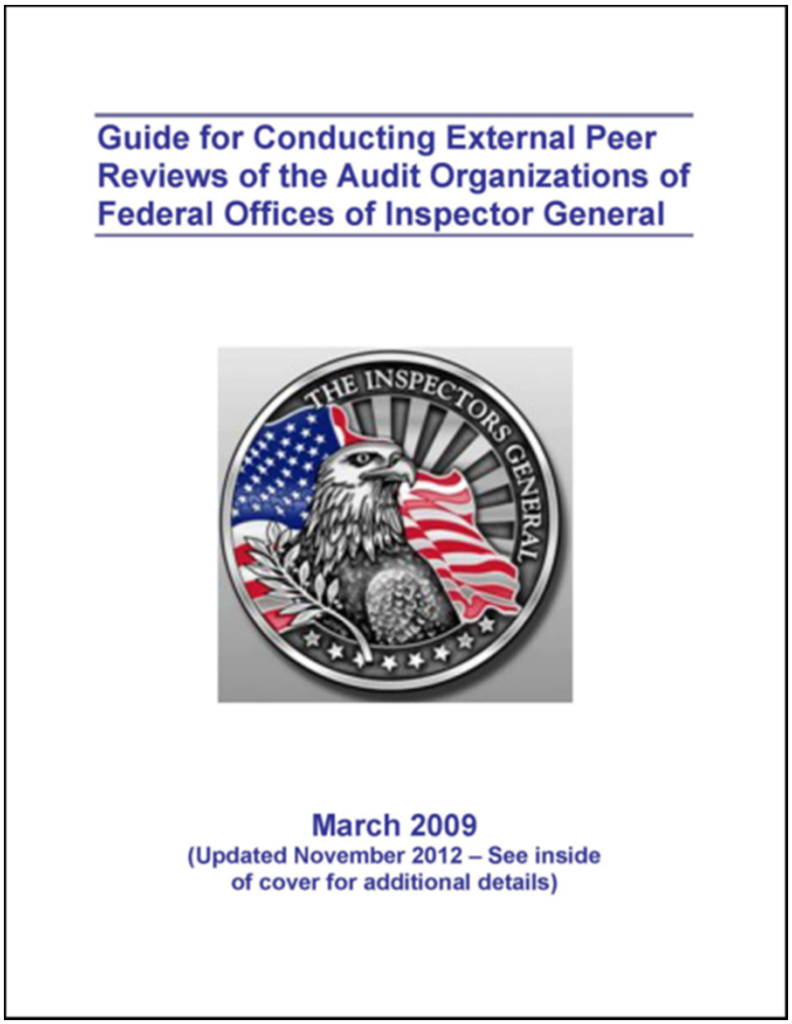
# Optional Audit Staff Questionnaire


Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General

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# Questionnaire

- Purpose
  - Gain an understanding of operation, quality control policies and procedures
  - Gauge staff awareness and understanding as well as compliance with QC policies and procedures
- Can be used in conjunction with interviews
- Optional, not mandatory

# Questionnaire

- Can use illustrative questionnaire included in guide or develop your own set of questions
- Negative responses should not be viewed in isolation
- Red-flags – indications of weaknesses in QC system or communication
  - Significant number of responses indicative of lack of staff knowledge of policies and procedures
  - Important aspects of policies and procedures generally not followed
- Analyze questionnaire results and explore potential problem areas in greater detail during the peer review.
- Questionnaire just one piece for use in evaluating compliance with Quality Control & Assurance policies and procedures and GAGAS

# Questionnaire

- May encounter some reluctance to respond to questionnaire
  - Can alleviate some concerns by determining an anonymous means of providing the information directly to the peer reviewers
  - Make it clear that certain personal information such as phone number and email address are optional.
- The illustrative questionnaire is broken down into questions for the major standards categories:

| | |
|---|---|
| Independence | Professional Judgment |
| Competence | Quality control |
| Supervision | Planning |
| Violations Laws Regulations, Contracts, Grant Agreements, Fraud & Abuse | Internal Control |
| Evidence and Audit Documentation | Reporting Audit Results |