##### Appendix G

##### Optional Audit Staff Survey

This appendix provides examples of survey questions that the reviewing Office of Inspector General (OIG) may use to determine the extent to which the reviewed OIG audit organization's quality control policies and procedures have been effectively communicated to staff. The questions and format of the appendix are intended to serve as a guide; the peer review team may use some or all of the questions with the instructions below or may generate its own survey questions. 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.

OIG UNDER REVIEW

& PERIOD REVIEWED:

REVIEWER(S): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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DATE COMPLETED:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Instructions to the audit organization’s staff:** These questions are intended to determine the extent to which your OIG audit organization’s 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 peer review risk in planning and whether your office’s system of quality control is in place and operating effectively. The survey has two parts: Part A is intended to gather information about you, and Part B is intended to gather information about your knowledge and experience. The last page of the survey includes an area for comments.

**PART A - Information about You**

Date Survey Completed:

Your Group, Section, or Division: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Your Job Title or Grade: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

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 **predominantly** related to which of the following:

Financial Audits \_\_\_\_\_\_\_

Performance Audits \_\_\_\_\_\_\_

Attestation Engagements \_\_\_\_\_\_\_

Reviews of Financial Statements \_\_\_\_\_\_\_

Other (please explain) \_\_\_\_\_\_\_

**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. Have your OIG’s policies and procedures relating to auditor independence and applying safeguards been explained to you? |  |  |  |  |  |  |
| 1. If questions came up about independence during an engagement in which you have participated, have they been promptly resolved? (If no independence questions have arisen to your knowledge, please answer “No Opinion.”) |  |  |  |  |  |  |
| 1. To your knowledge, has your office performed any nonaudit services that could impact the OIG’s independence for engagements performed by your office?[[1]](#footnote-1) (If “Yes,” please explain in the comments section.) |  |  |  |  |  |  |
| 1. To your knowledge, has your OIG been free to do the following without interference during engagements in which you have participated (if you do not check “Yes,” please explain in the comments section): |  |  |  |  |  |  |
| 1. Select and assign staff? |  |  |  |  |  |  |
| 1. Determine the scope of engagements? |  |  |  |  |  |  |
| 1. Choose and apply needed procedures? |  |  |  |  |  |  |
| 1. Select activities to be examined? |  |  |  |  |  |  |
| 1. Complete the engagements without unreasonable time restrictions? |  |  |  |  |  |  |
| 1. Report findings and conclusions? |  |  |  |  |  |  |
| 1. Distribute engagement reports to appropriate officials? |  |  |  |  |  |  |
| * 1. If auditors raised independence concerns to management during the engagement, were the concerns addressed and documented? (If “No," please explain in the comments section.) |  |  |  |  |  |  |
| **2. Professional Judgment** | | | | | | |
| 1. Have you been informed of your OIG’s policies and procedures to maintain professional skepticism, objectivity, and credibility while conducting your work? (If “No,” please explain in the comments section.) |  |  |  |  |  |  |
| 1. In your opinion, have the engagements 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** | | | | | | |
| 1. Have you been informed of your OIG’s policies and procedures on continuing education and training requirements that affect you? |  |  |  |  |  |  |
| 1. In your opinion, has the staff assigned to the engagements in which you have participated collectively had the skills and knowledge they needed to conduct those engagements? |  |  |  |  |  |  |
| **4. Quality Assurance** | | | | | | |
| 1. Have your OIG’s quality control policies and procedures for individual engagements: |  |  |  |  |  |  |
| 1. Been communicated so that you understand the system of quality control and any specific procedures that apply to you? |  |  |  |  |  |  |
| 1. Been designed, in your opinion, to provide reasonable assurance that staff comply with professional standards and applicable legal and regulatory requirements? (If you do not check “Yes,” please explain in the comments section.) |  |  |  |  |  |  |
| 1. Been followed during the engagements in which you have participated? (If you do not check “Yes,” please explain in the comments section.) |  |  |  |  |  |  |
| **5. Supervision** | | | | | | |
| 1. For engagements in which you have participated, to your knowledge, have supervisors or those designated to supervise auditors generally done the following: |  |  |  |  |  |  |
| 1. Provided sufficient guidance and direction to staff assigned to address the engagement objective(s) and follow applicable standards? |  |  |  |  |  |  |
| 1. Stayed informed about significant problems encountered? |  |  |  |  |  |  |
| 1. Reviewed the work performed? (If you do not check “Yes,” please explain in the comments section). |  |  |  |  |  |  |
| 1. Was the work reviewed before the report(s) was (were) issued? (If you do not check “Yes,” please explain in the comments section). |  |  |  |  |  |  |
| **6. Planning** | | | | | | |
| 1. Have you been informed of your OIG’s policies and procedures for planning engagements? |  |  |  |  |  |  |
| Answer the following questions that apply to the type of engagements you are predominately assigned to, and mark those that do not apply with “N/A.” These questions do not apply if the engagements are performed by an independent public accountant (IPA) and you participated in the IPA monitoring. | | | | | | |
| 1. Financial audits - Did the planning for the audits in which you participated consider GAGAS in addition to AICPA requirements? |  |  |  |  |  |  |
| 1. Financial audits - Did the planning for the audits in which you participated consider the following: |  |  |  |  |  |  |
| 1. Auditor communication during planning? |  |  |  |  |  |  |
| 1. Results from previous engagements? |  |  |  |  |  |  |
| 1. Ongoing investigations or legal proceedings? |  |  |  |  |  |  |
| 1. Noncompliance with provisions laws, regulations, contracts, or grant agreements? |  |  |  |  |  |  |
| 1. Procedures to further develop a finding? |  |  |  |  |  |  |
| 1. Fraud and illegal acts? |  |  |  |  |  |  |
| 1. Materiality? |  |  |  |  |  |  |
| 1. Attestation engagements and reviews of financial statements - Did the planning for the engagements in which you participated consider GAGAS in addition to the AICPA requirements related to the following: |  |  |  |  |  |  |
| 1. If applicable, auditor communication during planning? |  |  |  |  |  |  |
| 1. If applicable, previous engagements? |  |  |  |  |  |  |
| 1. If applicable, internal control? |  |  |  |  |  |  |
| 1. Fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse that could have a material effect on the subject matter of the attestation engagements? |  |  |  |  |  |  |
| 1. Performance audits - Did the planning for the audits in which you have participated assess significance and audit risk, and were they applied to establish the scope and methodology for addressing the audit objectives, including: |  |  |  |  |  |  |
| 1. Identifying the potential criteria needed to evaluate matters subject to audit? |  |  |  |  |  |  |
| 1. Communicating an overview of the objectives, scope, methodology and timing of the audit and planned reporting to the auditee management, those charged with governance, and others as applicable? |  |  |  |  |  |  |
| 1. Asking management of the audited entity whether any current investigations or legal proceedings could impact the audit objectives? |  |  |  |  |  |  |
| 1. Evaluating the results of previous engagements that directly related to the current audit objectives? |  |  |  |  |  |  |
| 1. Providing for the assignment of sufficient staff and specialists with adequate collective professional competence, and identifying other resources needed to perform the audit? |  |  |  |  |  |  |
| 1. Evaluating whether to use the work of specialists to address some of the audit objectives? |  |  |  |  |  |  |
| 1. Designing a methodology and preparing a written audit plan to obtain sufficient evidence to address the objectives and support conclusions? |  |  |  |  |  |  |
| 1. Performance audits – During the conduct of the engagement for the audits in which you have participated, did the team: |  |  |  |  |  |  |
| 1. Obtain an understanding of the nature and profile of the program and the needs of potential users of the audit report? |  |  |  |  |  |  |
| 1. Identify sources of audit evidence and determine the amount and type of evidence needed given the audit risk and significance? |  |  |  |  |  |  |
| 1. Evaluate whether to use the work of other auditors to address some of the audit objectives? |  |  |  |  |  |  |
| 1. Assess the independence of any specialists used? |  |  |  |  |  |  |
| **7. Detecting Violations of Legal and Regulatory Requirements, Provisions of Contract or Grant Agreements, Fraud, and Abuse** | | | | | | |
| 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 engagement’s scope and objectives? |  |  |  |  |  |  |
| 1. Have you been advised about the following: |  |  |  |  |  |  |
| 1. When to consult with legal counsel, if questions arise concerning interpretations of laws and regulations? |  |  |  |  |  |  |
| 1. To be alert during the engagements, to the possibility that noncompliance; improper or illegal acts, including fraud; and abuse may have occurred? |  |  |  |  |  |  |
| 1. If you found indications of suspected illegal acts⎯including fraud and abuse⎯during an engagement, would you know how to deal with the situation according to your OIG’s policies and procedures, or where to find that information? |  |  |  |  |  |  |
| **8. Assessing and Reviewing Internal Control** | | | | | | |
| 1. Have you been informed of your OIG’s policies and procedures for: |  |  |  |  |  |  |
| 1. Obtaining an understanding of the internal control that is significant in the context of the engagement objectives? |  |  |  |  |  |  |
| 1. Assessing whether internal control has been properly designed and implemented for internal control that is significant? |  |  |  |  |  |  |
| 1. Determining when it is necessary to evaluate information systems controls? |  |  |  |  |  |  |
| 1. Determining how to evaluate information systems controls? |  |  |  |  |  |  |
| 1. Have you been informed of your OIG’s policies and procedures for communicating internal control weaknesses found during an engagement? |  |  |  |  |  |  |
| **9. Evidence and Audit Documentation** | | | | | | |
| 1. Have you been informed of your OIG’s policies and procedures on the safe custody and retention of engagement documentation, including documentation that may contain classified, sensitive, or personally identifiable information? |  |  |  |  |  |  |
| 1. Have you been provided with guidance as to what constitutes sufficient, appropriate evidence to support findings and conclusions? |  |  |  |  |  |  |
| 1. In your opinion, has your OIG provided you with adequate guidance on how to evaluate the effectiveness of significant information systems controls? |  |  |  |  |  |  |
| 1. Have you been informed of your OIG’s policies and procedures on providing access to engagement documentation to others? |  |  |  |  |  |  |
| 1. Have you been informed of your OIG’s policies and procedures for testing the reliability of data, including computer-processed data? |  |  |  |  |  |  |
| 1. In your opinion, has the evidence obtained during the engagements in which you have participated provided a reasonable basis for the judgments, findings, and conclusions in those engagements? |  |  |  |  |  |  |
| **10. Reporting Engagement Results** | | | | | | |
| 1. Have you received guidance about the preparation, format, content, timeliness, and distribution of the engagement reports to the extent that they relate to your responsibilities? |  |  |  |  |  |  |
| Comments/Explanations: | | | | | | |

1. For the definitions of “independence” and “nonaudit services,” see the audit organization’s policies and procedures, *Government Auditing Standards* (2018 Revision, Chapter 3), the CIGIE *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*,or other applicable auditing standards. [↑](#footnote-ref-1)