



Office of the City Auditor
Policies and Procedures

Number: 3.3.6**Title:** Quality Assurance for Planning
Audit Work

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I. Policy

Planning of audit work shall be adequately reviewed to provide greater assurance that audit work performed results in sufficient, competent, and relevant evidence for audit findings and conclusions. Further, such review shall help ensure that survey worked performed meets *Government Auditing Standards* and OCA internal standards for quality.

II. Purpose

This policy cites criteria for reviewing of two key planning documents: the Survey Plan and the Survey Results Package.

III. Definitions

- A. **Survey Plan** - An internal OCA document, which describes how the survey will be conducted, including describing the objectives, scope, and methodology to be used, tasks to be performed, and projected timeline and resources needed.
- B. **Survey Results Package (SRP)** - An internal document, which describes the results of the survey in terms of preliminary findings, risks and vulnerabilities identified, and proposed, scope, and methodology for fieldwork (if further work is recommended).
- C. **Fieldwork Plan** - A detailed planning document, which describes very specifically the tasks to be performed and data to be collected to accomplish fieldwork.

IV. Procedures

Team members, auditors-in-charge, and OCA management should use the review guides to help assure the quality of audit work. Review guides can be used most effectively if questions are systematically answered and addressed for each document. The SRP review guide can be used to review the SRP.

V. Responsibilities

- A. The **auditor-in-charge** is responsible for ensuring that planning documents meet the *Government Auditing Standards* and internal OCA standards for quality.
- B. The **audit team** is responsible for supporting the auditor-in-charge in producing planning documents that meet these standards.
- C. The **management team** is responsible for ensuring that this policy is followed consistently and that controls are in place to ensure that all audit work performed by OCA is adequately planned and reviewed according to these standards.