

Audit Project Checklist

Purpose: To assist AIC's in documenting compliance with OCA policies and Government Auditing Standards (GAS)

Instructions: Use the WP index column to record references to the workpapers that correspond to that particular requirement. Some are pre-assigned, but you can modify if needed. Use the "Completed" Column to indicate that the requirement has been met or if deviations occurred, to explain and document deviations.

AVAILABLE AT G:\SHARED RESOURCES\Audit Project Templates\Templates

#	PHASE	REQUIRED ITEM	WP INDEX #	SOURCES	COMPLETE (Yes/No)	COMMENTS ON EXCEPTIONS
1	General	Complete this checklist, as appropriate.	A106			
2	General	Prepare a Table of Contents (TOC) for each binder (refer to templates).	A100 S100 F100 R100			
3	General	Properly supervise staff and document supervision in working papers.	All wps	GAS 7.52-7.54		
4	General	Prepare a listing of all binders with brief description of contents.	A101			
5	General	Prepare and obtain appropriate signatures for the independence and competence statement.	A105	GAS 3.02-3.09, 3.40-3.45, 7.44-7.45 Policy 3.1.2, 3.1.3		
6	General	Review project staffing to ensure that competence and independence requirements continue to be met; this review should be repeated whenever changes occur on the audit, such as the gain or loss of personnel or modifications to the objectives or methodology.		GAS 3.02-3.09, 3.40-3.45, 7.44-7.45 Policy 3.1.2, 3.1.3		
7	General	Use professional judgment in applying GAS and document justification for departures, if any.		GAS 3.31-3.39		
8	General	Follow appropriate requirements if audit terminated before completion.		GAS 7.49, 8.06		
9	General	Prepare and maintain audit documentation related to planning, conducting, and reporting on the audit.	All wps	GAS 7.77, 7.80		
10	General	Ensure that audit report is issued timely; consider interim reporting, if applicable.		GAS A8.02 (g)		
11	General	Perform appropriate notifications and documentation if the audit is terminated before completion and no report is issued.		GAS 8.06 Policy 3.1.1		
PRE-SURVEY						
12	Pre-Survey	Send written notification(s) of audit.	A108-110	GAS 7.12 Policy 3.1.1		
13	Pre-Survey	Conduct and document entrance conference(s).	A111-115	GAS 7.12 Policy 3.1.8		
14	Pre-Survey	Collect appropriate background and preliminary risk information.		GAS 7.12-7.15 Policy 3.1.1, 3.1.8		
15	Pre-Survey	Identify and review current or previous work related to the audit topic.		GAS 7.41-7.43 Policy 3.1.1		
16	Pre-Survey	Draft the Survey Plan.(see Policy 3.1.8 for requirements for the Survey Plan).	A130	GAS 7.06-7.51 Policy 3.1.1, 3.1.8		
17	Pre-Survey	Obtain and document substantive review and approval of draft Survey Plan by ACA and DCA; make amendments as required and document resolution of review notes.	A131-135	GAS 3.52-3.54 Policy 3.1.8		

SURVEY						
18	Survey	Document preliminary understanding of internal controls significant to preliminary audit objectives; test as required; consider test results in designing fieldwork procedures.		GAS 7.16-7.22 Policy 3.1.8		
19	Survey	Determine which laws, regulations, and provisions of contracts or grant agreements are significant to audit objectives. Assess the risk that violations of those law, regulations, or provisions could occur and document results.		GAS 7.28-7.29 Policy 3.1.8		
20	Survey	Obtain input and guidance from the City Auditor's Integrity Unit to brainstorm and assess the risk of fraud or abuse relative to the audit objectives and document results.		Policy 3.1.8		
21	Survey	Assess the risk of illegal acts or violations of contract provisions significant to the audit objectives.		GAS 7.30-7.34 Policy 3.1.9		
22	Survey	Exercise due care in pursuing possible fraud, illegal acts, violations or abuse; do not interfere with legal proceedings or investigations.		GAS 7.35		
23	Survey	Identify significant findings from previous audits or other studies directly related to audit objectives and incorporate into assessment of risk.		GAS 7.36 Policy 3.1.8		
24	Survey	Assess reliability of work done by others before using as audit evidence.		GAS 7.41-7.43 Policy 3.1.5		
25	Survey	Identify, evaluate and document a) potential criteria for the audit; and b) sources, types and amounts of evidence for the audit.		Policy 3.1.8		
26	Survey	Conduct and document risk and vulnerability (R/V) assessment, include criteria for risk and vulnerability ratings.	S102	GAS 7.13, 7.15 Policy 3.1.1,3.1.8		
27	Survey	Develop Preliminary Records of Audit Findings (PRAFs), document and cross reference to audit evidence.	S105	Policy 3.1.8		
28	Survey	Draft and cross-reference the Survey Results Package (SRP). The SRP should include: a) R/V assessment; b) criteria for R/V ratings; c) cross-referenced PRAFs; d) hours status; and e) proposed fieldwork objectives and scope and preliminary summary of methodology.	S101	Policy 3.1.8		
29	Survey	Obtain and document substantive review of SRP by ACA; make amendments as required and document resolution of review notes.		GAS 7.52-7.54 Policy 3.1.8		
30	Survey	Conduct and document midpoint briefing with OCA management about R/V and preliminary fieldwork objectives.	A116-117	Policy 3.1.8		
31	Survey	Conduct and document midpoint conference with auditee about R/V and fieldwork objectives.	A118-119	GAS 7.46 Policy 3.1.8		

FIELDWORK					
32	Fieldwork	Draft the Fieldwork Plan and include the following: <ul style="list-style-type: none"> a) revised schedule for completion of report to fit remaining budget hours; b) target dates for completion of milestones; c) summary of survey results; d) objectives and scope for fieldwork; e) anticipated GAGAS compliance statement for the final report; and f) detailed tasks describing methodologies to be used that are designed to: <ul style="list-style-type: none"> i. address significant risks associated audit objectives, including risks associated with internal controls, information systems controls, laws, regulations, contract agreements or provisions, that are significant to the audit objectives; ii. verify reliability of data that are significant to audit objectives; iii. detect fraud or non-compliance significant to the audit objectives; iv. follow-up on findings from previous audits significant to the audit objectives. 	A140	GAS 7.06-7.51 Policy 3.1.8, 3.1.9	
33	Fieldwork	Obtain and document substantive review of draft Fieldwork Plan by ACA and DCA. Make amendments as required and document resolution of review notes.	A141-145	GAS 7.52-7.54	
34	Fieldwork	Obtain sufficient and appropriate evidence related to fieldwork tasks in order to develop findings and conclusions; create summaries as needed.		GAS 7.55-7.71	
35	Fieldwork	Develop Records of Audit Findings (RAFTs) with the following elements: criteria, condition, effect, cause, and recommendations.		Policy 3.1.1, 3.1.9	
36	Fieldwork	Cross-reference RAFTs to supporting evidence.		Policy 3.1.1,3.1.9	
37	Fieldwork	Obtain ACA review and approval of the RAFTs.		Policy 3.1.9	
38	Fieldwork	Cross-reference Fieldwork Plan to supporting documents and ensure that task completion dates are noted.		Audit Guide, Fieldwork	
39	Fieldwork	Communicate with auditee management as needed, following no surprises policy of communicating concerns.		Policy 3.1.1	
40	Fieldwork	Complete and document an overall assessment of evidence to ensure sufficient and appropriate support of all main messages/findings. The team may choose to complete this assessment once findings are completed or after developing the report outline.	RXXX	GAS 7.68 Policy 3.1.9	
41	Fieldwork	Obtain and document ACA approval of overall assessment of evidence.		Policy 3.1.9	

REPORTING						
42	Reporting	Develop report outline of headlines and messages arising from audit findings (RAFS), including finding elements.	R140	Policy 3.1.9, 3.5.1		
43	Reporting	Create detailed report-phase schedule, following process in Audit Guide.		Audit Guide, Report		
44	Reporting	Conduct briefing with City Auditor and Deputy City Auditor to discuss outline and obtain approval.		Policy 3.5.1 Audit Guide, Report		
45	Reporting	AIC and team drafts the audit report which follows Report Outline, OCA Style Manual, GAS, and Policy 3.5.4 and includes the following: a) audit objectives, scope and methodology; b) documentation of any significant assumptions made or limitations imposed; c) GAS compliance statement; including any required disclosures; audit results, including findings, conclusions, and recommendations; d) nature of and reason for any omitted information (per Policy 3.5.7); and if applicable and if appropriate per consultation with the City Auditor and CAIU, fraud, illegal acts, violations, or abuse identified during the audit.		GAS 8.03-8.42 Policy 3.1.1,3.5.1, 3.5.4		
46	Reporting	AIC reviews report to ensure it is complete, accurate, objective, convincing, clear, and concise		GAS A8.02 (a)-(g)		
47	Reporting	When the report draft is substantially complete, the ACA reviews the draft report for substance and organization and the AIC documents this review and makes necessary changes	R110	Policy 3.5.1,3.5.2		
48	Reporting	Obtain DCA review of draft report, make necessary changes, and document this review.	R120	Policy 3.5.1,3.5.2		
49	Reporting	Obtain CA review of draft report, make necessary changes, and document this review.	R130	Policy 3.5.1,3.5.2		
50	Reporting	Verify that ACA/DCA/CA review notes are addressed in the final report.		Audit Guide, Report		
51	Reporting	Obtain line edit review from someone independent of the audit team for conformance to Style Manual and general readability and incorporate review comments.		Policy 3.5.1,3.5.2		
52	Reporting	Send first draft to management at least 4 weeks before AFC.		Policy 3.5.1 Audit Guide		
53	Reporting	Conduct and document exit conference with auditee no later than 3 weeks prior to AFC.	A120-125	Policy 3.5.1		
54	Reporting	Send revised report and templates for response and action plan to auditee management, and request response, including department director and ACM sign-off (10-day turnaround time recommended).		Policy 3.5.1		
55	Reporting	Incorporate management comments and requested changes in the report as appropriate, and document changes.	R139	Policy 3.5.1		

REPORTING						
56	Reporting	Conduct additional exit conference(s) as needed.	A120-125	Policy 3.5.1		
57	Reporting	Document the CA's final review and approval of the team's compliance with independence and competence standards and ensure any deficiencies are addressed before report goes to auditee.	A105	Policy 3.1.2		
58	Reporting	Cross-reference report, review, and clear review comments and changes and submit to ACA at least 4 business days before AFC.	R102	Policy 3.6.1 Audit Guide		
59	Reporting	Obtain management response with Action Plan and ACM signoff no later than 4 business days before AFC.		Policy 3.5.1 Audit Guide		
60	Reporting	Schedule and conduct AFC presentation rehearsal no later than 1 week before AFC.		Audit Guide		
61	Reporting	Prepare Council briefing document that concisely summarizes the audit findings and be prepared to conduct briefings with CA (typically 1 week prior to AFC).		Audit Guide		
62	Reporting	Insert management responses into report manuscript in accordance with policy 3.5.1.		Policy 3.5.1		
63	Reporting	Provide report manuscript to administrative staff at least 3 business days before AFC.		Policy 3.5.5, 3.5.1		
64	Reporting	Create a report distribution list that includes OCA's standard distribution list as well as appropriate staff in the audited organization, officials responsible for implementing recommendations, and any organization with oversight authority.	A150	GAS 8.54-8.57 Policy 3.5.5		
65	Reporting	On the day of the AFC meeting, AIC verifies that administrative staff distributes report in accordance with Policy 3.5.5.		GAS 8.43 Policy 3.5.5		
66	Reporting	If errors are discovered in published report, take corrective action per Policy 3.5.6.		GAS 8.07 Policy 3.5.6		

CLOSEOUT						
67	Closeout	Ensure that report, or summary if confidential, is made available for public inspection on the OCA website.		GAS 8.38-8.43 Policy 3.5.5, 3.5.7		
68	Closeout	AIC transmits customer satisfaction survey to appropriate auditees (obtain link to survey from OCA administrative staff).		Audit Guide		
69	Closeout	AIC ensures ALGA abstract is written, submitted, and documented in workpapers.	A103	Audit Guide		
70	Closeout	AIC completes and sends Project Output Reporting Form to OCA administrative staff for posting to PAS database (includes updating recommendation database) and includes in workpapers.	A107	Audit Guide		
71	Closeout	File copy of final bound report in workpapers.	R101	Audit Guide		
72	Closeout	File original responses to report recommendations in workpapers.	R103	Audit Guide		
73	Closeout	Document AFC presentation in workpapers.	A102			
74	Closeout	Print time accounting final project report and include in workpapers.	A104			
75	Closeout	Complete and submit workpaper binders for ACA review and approval.		Policy 3.6.2 Audit Guide		
76	Closeout	Ensure project performance appraisals are completed and filed in personnel folders.		Audit Guide		
77	Closeout	Submit binders to OCA administrative staff for filing, including electronic workpapers if appropriate.		Audit Guide		
78	Closeout	Submit request to CTM help desk that project folder be made read-only for all staff.				
79	Closeout	Complete request to close project code in PAS. Note that all comp time for the project has to be used before closing code.		Audit Guide		
80	Closeout	Handle remaining audit records (e.g electronic and hard-copy workpapers not included in binder, email related to the project) in accordance with OCA records control schedule and OCA's Audit Project Closeout Policy 3.6.2.		Policy 3.6.2 Audit Guide		

AIC INITIALS AND DATE:

ACA INITIALS AND DATE:

I have reviewed to ensure that checklist is complete and exceptions noted are appropriate and approved.