

Internal Quality Assurance Review per Project

| | |
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| Project name | |
| Project code | |

Independent Quality Review Objectives:

To determine compliance with the Internal Audit Manual

| No | Procedure details | Comply (Please indicate) | | Comments/Remarks (where applicable) If a procedure is not applicable a reason needs to be indicated |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----|-----------------------------------------------------------------------------------------------------|
| | | Yes | No | |
| 1 | Project Planning | | | |
| 1.1 | Was a project management memorandum completed timeously? (See 4.2.1 of IA Manual) | | | |
| 1.2 | Was the project management memorandum signed off by the relevant team members as evidence of approval and accountability? (See 4.2.1) | | | |
| 1.3 | Was a signed notification letter issued to the client in a timely manner? (See 4.2.2) | | | |
| 1.4 | Was a "Request for Information" document completed and submitted to the client? (See 4.3.1) | | | |
| 1.5 | Was approved opening conference minutes placed on the audit file? (See 4.2.3) | | | |
| 2 | Engagement Objectives | | | |
| 2.1 | Was system descriptions (flow charts) completed or if not was sufficient reasons stated in the audit file as to why it was not performed? (See 4.3.1) | | | |
| 2.2 | Was walkthrough testing performed on a selected sample during the preliminary survey (system descriptions)? (See 4.3.1) | | | |
| 2.3 | Was an approved scope letter issued to the client in a timely manner, with the necessary supporting documentation attached to it (e.g. risk and control register)? (See 4.4.1) | | | |

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| | | Yes | No | |
| 3 | Engagement Resource Allocation | | | |
| 3.1 | Was the project budget compiled and approved prior to the commencement of the project and updated accordingly? (See 4.2.1) | | | |
| 4 | Engagement working programme and Project execution | | | |
| 4.1 | Was detailed audit programmes compiled and approved? (See 4.5.3) | | | |
| 4.2 | Was a team briefing meeting held and minutes placed on file? (See 4.5.1) | | | |
| 4.3 | Was team goals/ objectives set for each and every staff member and evaluated accordingly? (See 4.5.2) | | | |
| 4.4 | Was the working papers prepared according to the minimum requirements as per the IA Manual? (See 4.6.3) | | | |
| 4.5 | Was the draft reporting points prepared and signed off by the relevant seniors before it was issued to the client? (See 4.7.1) | | | |
| 4.6 | Was a copy of the reviewed draft report placed on the audit file? See 4.7.1 & 4.7.2) | | | |
| 4.7 | Was a copy of the approved final report placed on the audit file? (See 4.7.2) | | | |
| 5 | Quality assurance reviews and procedures | | | |
| 5.1 | Is there evidence that the file was reviewed by the Project Seniors on a continuous basis? (See 6.1.1) | | | |
| 5.2 | Was the review notes removed from the file after project completion? (See 6.2.1) | | | |

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| | | Yes | No | |
| 5.3 | Was a team debriefing meeting held at the end of the assignment to identify areas/issues that went well and not so well during the audit? (<i>See 6.4</i>) | | | |

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| | | Yes | No | |
| 6 | Communicating results and monitoring progress | | | |
| 6.1 | Was a completion checklist timeously completed and signed by all relevant parties? (See 5.3.1) | | | |
| 6.2 | Was a client satisfaction survey issued to the client? (See 5.3.2) | | | |
| 6.3 | Was a summary placed on file that compares the actual time and costs to the approved budget? (See 5.3.3) | | | |
| 7 | Ad-hoc | | | |
| 7.1 | Was a project file index placed on file? (See 7.1) | | | |
| 7.2 | Was electronic files backed up (only final versions) to the server? | | | |