### QUALITY CONTROL QUESTIONNAIRE FOR REPORTING

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1** |  |  |  |
| **Prepared by:** |  | **Level 2** |  |  |  |
| **Rank:** |  | **Level 3** |  |  |  |
| **Date:** |  | **Date:** |  |  |  |

| **Questions** | | **ISSAI Ref.** | ***1st* *level reviewer*** | | | | ***2nd level reviewer*** | | | | ***3rd level reviewer*** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Yes** | **No** | **N/A** | **Comments** | **Yes** | **No** | **N/A** | **Comments** | **Yes** | **No** | **N/A** | **Comments** |
| **CONCLUDING AND REPORTING** | | | | | | | | | | | | | | |
| 1. | Was there a management letter for discussion with the management of the auditee? | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. | Does the management letter set out: |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Clear statement of the problem, including possible causes and consequences ( e.g. weaknesses in internal control); | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Practical and cost-effective recommendations in terms of non-existing or non-functioning internal controls; | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Comments from the auditee; |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Conclusion by auditor whether the matter is resolved, unresolved and whether it will be included in the auditor’s report | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. | Where issues in the draft management letter were resolved, was this adequately evidenced on file? | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. | Was the management letter signed by the person with delegated responsibility for the audit? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
| 5. | Was there adequate communication with the auditee throughout the audit and with the compilation of the final management letter? | ISSAI 1260 |  |  |  |  |  |  |  |  |  |  |  |  |
| 6. | Were minutes taken at meetings with the management of the auditee and were these minutes included in the audit file? | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
| **Auditor’s report** | | | | | | | | | | | | | | |
| 7. | Were all significant matters identified in the management letter addressed in the draft auditor’s report? | ISSAI 1700 |  |  |  |  |  |  |  |  |  |  |  |  |
| 8. | Did reported findings have relevant supporting documentation such as working papers and audit evidence. | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
| 9. | Did the auditor’s report contain the following information: |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Objective or scope of the audit; | ISSAI 1700 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Expression of opinion on the financial statements; and | ISSAI 1700 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Identification of the financial statements and the financial year to which it refers? | ISSAI 1700 |  |  |  |  |  |  |  |  |  |  |  |  |
| 10. | Were individual conclusions for the separate components updated with management comments, reviewed, summarised and consolidated into a final auditor’s report? | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
| 11. | Was the appropriate audit opinion expressed based on the supporting working papers? | ISSAI 1700,  1500, 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
| 12. | Is the format and content of the auditor’s report in accordance with the applicable standards? | ISSAI 1700 |  |  |  |  |  |  |  |  |  |  |  |  |
| 13. | Are reporting findings clear, factual and adequately summarized? | ISSAI 1700 |  |  |  |  |  |  |  |  |  |  |  |  |
| 14. | Have target dates for reporting been achieved or otherwise valid reasons supplied? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
| **AUDIT DOCUMENTATION** | | | | | | | | | | | | | | |
| 15. | Generally, do the audit working papers, the audit procedures carried out, and the results of the audit procedures support and confirm the audit opinion furnished? | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
| 16. | Do the working papers: |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Include indexing/signatures and dating by preparer and reviewer? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Indicate the meanings of audit tickmarks? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Indicate the source of information? | ISSAI 1500 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Indicate the procedure executed? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Indicate the purpose of photocopied or scanned in documents? | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Indicate that all schedules, prepared by the audited entity, have been cast & cross cast? | ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Conclude on the work performed? |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **ENGAGEMENT QUALITY CONTROL REVIEW** | | | | | | | | | | | | | | |
| 17. | Where the audit has been selected for a engagement quality control review identify whether the following was performed: | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Was a suitably qualified reviewer appointed? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Has the engagement quality control review been performed including a review of the draft auditor’s report? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Were any differences in opinion adequately resolved? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Was a discussion held on significant findings with the engagement quality control reviewer? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Have all the findings been considered and resolved with the audit team before the issuance of the auditor’s report? | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |