### 

### QUALITY CONTROL QUESTIONNAIRE FOR PRE-ENGAGEMENT

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

| **Question** | | **ISSAI Ref.** | ***1stlevel reviewer*** | | | | ***2nd level reviewer*** | | | | ***3rd level reviewer*** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Yes** | **No** | **N/A** | **Comments** | **Yes** | **No** | **N/A** | **Comments** | **Yes** | **No** | **N/A** | **Comments** |
| 1. | Was there a time budget for the audit engagement? *(Refer to working paper 2.3.1 Budget v Actual hours)* | ISSAI 1220 |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. | Are audit staff available that have the degree of technical training and proficiency required to perform the audit?  *(Refer to working paper 2.3.4 Competency matrix)* | ISSAI 1300 |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. | Do all audit team members (with special emphasis on management) comply with the office's requirements in terms of independence and ethical requirements as declared at the beginning and at the end of the audit? *(Refer to working paper 2.3.2 Code of ethics declaration)* | ISSAI 1200 |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. | Did the manager responsible for the audit ensure that team members comply with ethical requirements? *(Refer to working paper 2.3.3 Code of ethics conclusion)* | ISSAI 1200 |  |  |  |  |  |  |  |  |  |  |  |  |
| 5. | Have the contents of the engagement letter been agreed to and signed by the auditee?*(Refer to working paper 2.3.6 Engagement letter template)* | ISSAI 1210 |  |  |  |  |  |  |  |  |  |  |  |  |