

Program Ref. n.: _____

Program Title: _____

Mission Type: _____

Mission date: from _____ to _____

CHECK LIST QUALITY REVIEW OF PROVISIONAL SYSTEM AUDIT REPORT

SYSTEM AUDIT - Audit activities. This section of the checklist may be completed before the approval of the draft audit reports by the Audit Authority	Yes/No/NA Comments
Are the minutes related to the audit meetings recorded using appropriate templates and have been correctly stored?	
Have the working documents concerning the results, conclusions and recommendations been stored?	
Is the system audit checklist complete?	
Are the data and information accurately presented?	
Are the conclusions adequate and are the performed activities sufficient for a final decision?	
Has the expected timing of the annual planning for these activities been respected?	
SYSTEM AUDIT – Reporting activities (minutes, draft audit reports, definitive audit report). This section of the checklist must be completed before the approval of the draft audit reports by the Audit Authority	Yes/No/NA Comments
Has a system audit report been drafted?	
Does the draft report include the contents of the indicated minutes and the checklist? If not, was the motivation stored?	
Has the draft report been prepared within the deadline? Otherwise is there an adequate motivation provided?	

Are the topics identified in the working documents included as results in the draft report or why they are not included (non-completeness of the audit/coherence between work documents and audit report)?	
For system audit report, the following quality characteristics may be reviewed:	
✓ Are the audit objectives clearly specified and consistent with the Audit Strategy?	
✓ In the audit activities were there limits to the controls (imposed by the audited subjects or by the circumstances)? <ul style="list-style-type: none"> ○ are these limits acceptable and are correctly indicated in the audit report and conclusions? 	
✓ Is the description of the activities sufficiently detailed?	
✓ Does the activities done correspond to the audit objectives and objectives of the Audit Strategy?	
✓ The executive summary indicates the objectives, goals, limitations and main results?	
✓ Are corrective actions/recommendations classified according to high/medium/low level? Is the level of importance assigned to the recommendations correct?	
✓ Where possible, are the results quantified and / or is the risk clearly stated?	
✓ Every result is followed by a recommendation/action to be taken?	
✓ Are the conclusions and results consistent? Are the conclusions complete?	
✓ Are the audit reports clear, to the point and accurate?	
The conclusions of the audit are: a) consistent with the results? b) related to the stated audit objectives?	

c) consistent with the established criteria?	
Is the audit performed sufficient to support the conclusions? If not, have the conclusions been amended appropriately?	
Is the draft audit report shared/approved by the interested GoA member/s (if applicable)?	
The information system of the Audit Authority has been updated and completed with the audit work carried out?	

Filled in by
Date
Name
Signature

Approved by:
Date
Name
Signature

