

Program Ref. n.: \_\_\_\_\_

Program Title: \_\_\_\_\_

Mission Type: \_\_\_\_\_

Mission date: from \_\_\_\_\_ to \_\_\_\_\_

## CHECK LIST QUALITY REVIEW OF AUDIT OF OPERATIONS- ON-THE-SPOT CHECK

<b>AUDIT OF OPERATIONS – on-the-spot checks. This section of the checklist should be completed before the approval of the audit of operations report by the Audit Authority</b>	<b>Yes/No/NA Comments</b>
The notification of the start of control to the subjects has been registered using appropriate templates, and has been correctly stored?	
Are the verified documents complete for the correct execution of the on-the-spot checks?	
Have the documents verified during on-the-spot checks been adequately stored?	
Has the checklist been completed?	
Are the data and information accurately presented?	
Are the conclusions adequate and is the work done sufficient to express an audit opinion on the on-the-spot checks carried out?	
Has the planned timeline for the activities been respected?	
<b>Reporting activities (minutes, draft audit reports, definitive audit report). This section of the checklist should be completed before the approval of the draft audit reports by the Audit Authority</b>	<b>Yes/No/NA Comments</b>
Has a report of inspection of the operation been drafted?	
Does the draft report include the contents of the report of inspection and checklist? If not, was there an adequate motivation stored?	

Has the draft report been prepared within the deadline? Otherwise is there an adequate motivation?	
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 audit of operations reports, 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"> <li>○ are these limits acceptable and are they correctly indicated in the audit report and conclusions?</li> </ul>	
✓ Is the description of the activities done 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 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 of operations 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?	
Are the results of on-the-spot checks clear and exactly presented?	
Have the results of the on the spot verification been shared/approved by the concerned GoA member (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