

**MODEL QUESTIONNAIRE FOR INTERNAL REVIEW
OF THE ACTIVITIES OF THE INTERNAL AUDIT UNIT IN**

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| | Area | Answer | Remark |
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| . | Planning of activities | | |
| 1 | Are the goals and the scope of the audit engagement defined? | | |
| 2. | Has sufficient information been collected to get an understanding of the audit activity/process needed to perform the audit assignment? | | |
| 3. | Are internal auditors familiar with the audited activity/process? | | |
| 4. | Has the tone of the top of the organization been studied? | | |
| 5. | Are internal auditors familiar with any previous audit reports? | | |
| 6. | Has the period of performance of the audit engagement been defined? | | |
| 7. | Are the relevant persons informed about the audit (the head of the organization and the owner of the activity/process)? | | |
| 8. | Are the persons familiar with the purposes of the audit? | | |
| 9 | Has any preliminary survey been made? | | |
| 10 | Have the risks for the organization been identified and assessed? | | |
| 11 | Has any working programme for the audit engagement been drafted? | | |
| 12 | If yes, has it been approved by the chief audit executive? | | |
| | Collecting, analyzing and documenting of information | | |
| 1. | Is the information collected material to the purposes of the audit engagement? | | |
| 2. | Have the appropriate audit techniques been employed? | | |
| 3 | Is the audit activity related to the high-risk areas? | | |
| 4 | Are the steps laid down in the audit programme followed? | | |
| 5 | If no, has any reasonable explanation been given for the reasons of the deviation? | | |

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| 6 | Has the determining of the type and volume of checks been documented? | | |
| 7 | Do the working documents give information about the collection and the analysis of the information? | | |
| 8 | Have the interim audit results been discussed orally or in writing? | | |
| 9 | Do the working documents contain any proof of a competent auditor's judgment? | | |
| Reporting of audit engagements | | | |
| 1 | Has the audit report been drafted in accordance with the requirements of the internal audit manual? | | |
| 2 | Has the audit report been delivered according to the time schedules planned in advance | | |
| 3 | Have the findings and recommendations been discussed with the proper persons before delivering the report? | | |
| 4 | Have the preliminary/draft audit reports been examined carefully and duly? | | |
| 5 | Have the audit reports been drafted according to the requirements of the internal rules and procedures of the internal audit unit/directorate? | | |
| 6 | Are the audit engagement reports signed by the chief audit executive? | | |
| 7 | Are the findings grounded in a documentary manner? | | |
| 8 | Do these findings present the key elements, status, criteria, reasons, effect in a clear and accurate manner? | | |
| 9 | Do the conclusions follow the findings in a logical manner? | | |
| 10 | Do the conclusions made lay the basis for the recommendations given? | | |
| 11 | Are the recommendations reasonable and specific? | | |
| 12 | Are the recommendations referred to appropriate officials of the organization? | | |

Date:

Signature.....

Name and position:.....

