Quality Assurance Review

The project manager will provide the quality assurance reviewer with the work plan, the draft audit report, access to all audit work papers, and shared files. The quality assurance reviewer verifies the audit population, testing instrument(s), and the validity of the criteria. This process is a comprehensive review to evaluate if the results and conclusions are appropriately supported and begins during the Planning phase continuing until the draft report is completed. (GAGAS §5.22, Engagement Performance, General).

The quality assurance reviewer develops a list of notes in the established format, to include the page, section, and/or paragraph for the identifying note. (See Attachment 9) The notes should be concise, free of biased opinion, and based on factual information. The reviewer shall make every effort to perform research and communicate with the project manager to clarify information.

The project manager is responsible for responding to each note with a disposition. If the project manager disagrees with the note, they must show evidence or reason for their disposition. A meeting will be conducted to resolve disagreements of notes. Notes will be reviewed in open discussion with the team lieutenant and HCO. If an agreement cannot be reached, the Unit Commander and audit team will initiate a Round Table to resolve issues.