



OIA INTERNAL ASSESSMENTS - QUALITY ASSURANCE REVIEW SUMMARY

Objective of quality assurance reviews: To determine OIA activities are conducted in accordance with the IIA's International Professional Practices Framework (IPPF) as well as the OIA Policy and Procedures Manual. Additionally, these reviews offer suggestions and recommendations to enhance OIA operations.

Review period: Engagements completed between January 2012 and August 2012

Sample: Nine of the 27 engagements completed during the period were reviewed. At least two engagements from each of the four audit chiefs were selected.

Project reviewed (7 Assurance and 2 Consulting)

<ul style="list-style-type: none"> • Aging – Subrecipient Monitoring (Assurance) • Rehab. & Correction – Payment Card (Assurance) • Transportation – Public Transportation (Consulting) • EPA – IT General Controls (Assurance) • Admin. Services – State Purchasing (Assurance) 	<ul style="list-style-type: none"> • Admin. Services – IT Service Delivery (Consulting) • Job & Family Services – ITGC (Assurance) • Veterans Services – ITGC (Assurance) • Workers Compensation – IT Virtualization (Assurance)
---	--

Summary rating from Quality Assurance Checklist

Review Category	Assurance/ Consulting Areas	Achieved	Partially Achieved	Not Achieved
1. Engagement Planning (Section 2200 IPPF/OIA Manual) <u>Comments:</u> One engagement started fieldwork a few weeks prior to CAE approval of audit plan.	3/2	24	1	0
2. Engagement Objectives (Section 2210 IPPF/OIA Manual) <u>Comments:</u> None	3/2	25	0	0
3. Engagement Scope/Resource Allocation/Work Program (Sections 2220, 2230, and 2240 IPPF/OIA Manual) <u>Comments:</u> One engagement lacked timely review of audit programs and one didn't identify staff skill sets.	4/2	30	1	1
4. Performing Engagement (Section 2300 IPPF/OIA Manual) <u>Comments:</u> Two engagements had untimely work paper reviews and one missed cross-references.	3/2	22	3	0
5. Communicating Results (Section 2400 IPPF/OIA Manual) <u>Comments:</u> Four engagements lacked evidence of post-engagement team meeting and one engagement did not have all observations approved by CAE prior to client exit meeting.	5/1	32	5	0
Totals	18/9	133	10	1