# TOOL 8: QUALITY REVIEW CHECKLIST FOR MONITORING

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| **Scope of Monitoring**[areas or name of audit engagement (or audit director/supervisor) for review] | **:** |  |
| **Period of Monitoring** | **:** |  |

| **No.** | **Review pointers[[1]](#footnote-1)** | **Assessment** | **Remarks** |
| --- | --- | --- | --- |
| 1 | Was the overall scope of the monitoring established for the period which covers the areas, and sample audit engagements for review? | [ ]  Yes[ ]  No |  |
| 2 | Were the targets selected based on the criteria in the SAI’s monitoring policy? | [ ]  Yes[ ]  No |  |
| 3 | Were the target timeline and resources needed identified? | [ ]  Yes[ ]  No |  |
| 4 | Were the designed data gathering procedures appropriate? | [ ]  Yes[ ]  No |  |
| 5 | Is there a documented and approved monitoring plan that sets the scope and target of the monitoring, and designed data gathering procedures? | [ ]  Yes[ ]  No |  |
| 6 | Is there a defined objective of the monitoring as aligned with ISSAI 140? | [ ]  Yes[ ]  No |  |
| 7 | Is there evidence that the team/unit or individual(s) performing the monitoring activities complied with the relevant ethical requirements, including those pertaining to independence and competency requirements? | [ ]  Yes[ ]  No |  |
| 8 | Were the team/unit/individuals performing the monitoring able to obtain a sufficient understanding of the subject matter to discharge their monitoring responsibilities? | [ ]  Yes[ ]  No |  |
| 9 | Were the relevant requirements in the monitoring tools properly and completely accomplished? | [ ]  Yes[ ]  No |  |
| 10 | Are the gathered evidence sufficient and appropriate to support the assessment in the monitoring tool? | [ ]  Yes[ ]  No |  |
| 11 | Were the findings evaluated as to whether deficiencies exist? | [ ]  Yes[ ]  No |  |
| 12 | Was there an appropriate root cause analysis? | [ ]  Yes[ ]  No |  |
| 13 | Were there appropriate remedial actions provided to address the deficiencies? | [ ]  Yes[ ]  No |  |
| 14 | Were the findings appropriately discussed with and action plans obtained from the SAI management/concerned audit teams? | [ ]  Yes[ ]  No |  |
| 15 | Was there a monitoring report issued which is clear and understandable, concise, readable, reader-friendly, and balanced?  | [ ]  Yes[ ]  No |  |
| 16 | Was the monitoring report signed by the appropriate individual(s) identified in the monitoring policy? | [ ]  Yes[ ]  No |  |

1. The SAI may customize the tool to reflect the actual monitoring process established in the SAI [↑](#footnote-ref-1)