

Tool 7

ENGAGEMENT QUALITY REVIEW TOOL (COMPLIANCE AUDIT)

Name of the Engagement Quality Reviewer	:	
Assistant reviewers (if any)	:	
Engagement documentation reviewed (audited entity and period)	:	
Date of completion of the review	:	
Auditor's Report date	:	

No.	Review pointers ¹	Assessment	Remarks
1	Is the engagement supervisor's/audit director's evaluation/conclusion on the audit team's compliance with relevant ethical requirements, including competency and independence requirements, appropriate and supported with working papers?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
2	Has the audit team appropriately identified the intended users and responsible party?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
3	Has the audit team appropriately defined the subject matter and relevant compliance audit criteria? <i>(Note: if the SAI has the discretion to select compliance audit coverage)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
4	Is the materiality determined, reassessed (as appropriate) and utilised appropriately based on SAI's policy?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
5	Has the audit team appropriately considered and addressed the risk of fraud?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6	Are audit strategy and audit plan appropriate for the nature and characteristics of the subject compliance audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
7	Are the designed procedures appropriate to enable the audit team to obtain sufficient and appropriate audit evidence?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
8	Are the documented results of procedures (substantive procedures, test of controls) and conclusions reached	<input type="checkbox"/> Yes	

¹ The review pointers presented are for illustration purposes only. The SAI should customise the tool based on its prevailing audit methodologies and tools.

No.	Review pointers ¹	Assessment	Remarks
	appropriate based on the actual audit procedures performed and evidence obtained?	<input type="checkbox"/> No	
9	Is there an appropriate evaluation when using the work of others as part of audit evidence?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
10	When using audit sampling, has the audit team developed an appropriate conclusion based on the evaluation of sampling results in accordance with the SAI policy?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
11	Where there are difficult or contentious matters, has the audit team sought appropriate consultations, and matters are resolved to the satisfaction of the audit team and the individuals for whom consultations were sought?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
12	Where there are differences of opinion, are the matters appropriately resolved in accordance with SAI policy prior to the issuance of the report with sufficient documentation?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
13	Is the basis of the engagement supervisor's/audit director's determination that the engagement supervisor's/audit director's involvement has been sufficient and appropriate throughout the audit engagement? Is the involvement evident in the working papers?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
14	Is the audit opinion/conclusion/answer to specific questions/recommendations as to whether the subject matter complies with the criteria appropriate based on the audit team's analysis of the findings and materiality?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
15	Is there an adequate internal and external communication?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Details of concerns regarding the professional judgment made by the audit team and conclusions reached (if any)

- 1.
- 2.
- 3.
- 4.
- 5.

Engagement Quality Reviewer's Declaration:

I am appointed as the Engagement Quality Reviewer of _____. I have conducted the engagement quality review and fulfilled my responsibilities in accordance with the SAI's policy and relevant professional standards. I confirm to the best of my knowledge that there has been no contravention of SAI's code of ethics, including independence requirements, in relation to the engagement. Based on the review, I confirm that:

- ☐ There are no concerns noted in the audit team's professional judgment and conclusion reached in the audit. The audit team has been notified of the completion of the engagement quality review on _____.
- ☐ The concerns noted as listed in the table have been communicated to the audit team and appropriately resolved. The audit team has been notified of the completion of the engagement quality review on _____.
- ☐ The concerns noted as listed in the table have been communicated to the audit team. These concerns remain unresolved. I have notified the (appropriate individual in the SAI) on _____ about the matter and that the engagement quality review cannot be completed.

Signature of the Engagement Quality Reviewer