

Tool 9

QUALITY REVIEW CHECKLIST FOR MONITORING

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

No.	Review pointers 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
2	Were the targets selected based on the criteria in the SAI's monitoring policy?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
3	Were the target timeline and resources needed identified?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
4	Were the designed data gathering procedures appropriate?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
5	Is there a documented and approved monitoring plan that sets the scope and target of the monitoring, and designed data gathering procedures?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6	Is there a defined objective of the monitoring as aligned with ISSAI 140?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
9	Were the relevant requirements in the monitoring tools properly and completely accomplished?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
10	Are the gathered evidence sufficient and appropriate to support the assessment in the monitoring tool?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
11	Were the findings evaluated as to whether deficiencies exist?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
12	Was there an appropriate root cause analysis?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

¹ The SAI may customize the tool to reflect the actual monitoring process established in the SAI

No.	Review pointers ¹	Assessment	Remarks
13	Were there appropriate remedial actions provided to address the deficiencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
14	Were the findings appropriately discussed with and action plans obtained from the SAI management/concerned audit teams?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
15	Was there a monitoring report issued which is clear and understandable, concise, readable, reader-friendly, and balanced?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
16	Was the monitoring report signed by the appropriate individual(s) identified in the monitoring policy?	<input type="checkbox"/> Yes <input type="checkbox"/> No	