

## HEAD OF AUDIT GROUP

This questionnaire is intended to elicit policy, procedures, and operational statistics from the head of the Audit Group before the on-site review. The review team will use the information to become familiar with the agency and plan the review. Please attach additional sheets as necessary.

1. Name and title of the head of the Audit Group:
2. To whom is the head of the audit group accountable? Please list the name(s), titles, and organizational placement.
3. What is the authority and mission(s) of your audit group? (Provide copies of legislation, regulations, charter, or other official statements that describe your authority, and the type, scope, and frequency of audits, etc.)
4. Are there arrangements, written or otherwise, between your audit group and your supervising body that recognize and permit departures from these mission requirements? Specify any departures since the last peer review. If no previous peer review, indicate any departures during the last three years.
5. Are there impediments to fulfilling your mission such as number and quality of staff, lack of office space, travel restrictions, or record access? Provide details including the impact on your performance.
6. Please furnish an organization chart of your audit group showing the principal units, their major responsibilities, and the names of the unit supervisors. If you operate sub-offices, please indicate number and location.

- 7. Please furnish an organization chart of the department highlighting your audit group.
- 8. Provide materials (legislation, civil service regulations, etc.) that describe the qualifications for the head of the audit group, the manner in which the position is filled, and the circumstances under which and how the head of the audit group can be removed from office. (Please annotate the material to facilitate reference.)
  - a. Constitution
  - b. Legislation
  - c. Civil Service regulations
  - d. Other (cite the source)
- 9. Please provide a current résumé for the head of the audit group.
- 10. List the organizations (e.g., boards, commissions) in which the head of the audit group participates or has participated, and specify whether participation is as an officer, member, or some other capacity.
- 11. Does the head of the audit group have full responsibility and authority for selecting, hiring, evaluating, and removing staff?
- 12. Indicate the number of staff as of \_\_\_\_\_ (current date).

	<b>Internal</b>	<b>External</b>	<b>Other</b>	<b>Total</b>
<b>Auditors</b>				
<b>Technical Support (statistics, EDP, etc.)</b>				
<b>Administrative &amp; Clerical</b>				
<b>Other</b> _____				
<b>Other</b> _____				
<b>Other</b> _____				
<b>Total Staff</b>				

- 13. List the names of all professional personnel and provide job title, organizational unit, office location, name of current supervisor, business phone number, home address, degree(s) (indicate major(s), and certification(s) (such as CPA, CIA, CISA, CDP, CMA). Also indicate, where applicable, (a) areas of specialization and (b) designation as the organization's specialist in a particular subject area.
  
- 14. Submit a report showing the continuing education provided for all professional staff during the last two-year reporting period. Indicate the number of hours per year and the number of hours in subjects directly related to the government environment and government auditing.
  
- 15. Please indicate what audit standards (GAO, IIA, AICPA, other) are followed for each type of engagement performed by your audit group.

<b>Type of Engagement</b>	GAO	IIA	AICPA	Other (please specify)

16. For the most recent fiscal year ended please provide a copy of your audit plan. Also indicate the number of reports issued by type of audit engagement:

Type of Engagement	Agency Staff	Under contract with CPA's	Under Cross Service Agreements	Engaged by Auditee
<b>Total</b>				

17. List all audits and other examinations issued by your audit group during the most recently completed fiscal year, and all reports issued since that date. Prepare a separate list for each type of engagement listed under question 16. Include the following information for each:

- a. Audit group control number (if any).
- b. Assignment title.
- c. Date report issued to auditee.
- d. Number of staff days (or hours) charged to the assignment.
- e. Name and address of auditee, including name and title of official to whom the report was issued.
- f. Name and address of other officials to whom the report was submitted.

18. If your audit group uses the work of other audit organizations, indicate your responsibility for the following: (Please check the appropriate column and provide a narrative supplement. Provide a separate response for each level of government, and/or each type of audit.)

	Under Agency Contract	Cross Service Agreement	Engaged by Auditee
a. Establishing the procurement criteria.			
b. Performing the procurement function.			
c. Assuring that the audit work is done.			
d. Reviewing:			
Working papers.			
Reports.			
(for compliance with accounting principles and audit standards)			
e. Controlling receipt of audit report.			
f. Distributing audit reports.			
g. Follow-up on audit disallowances, recommended adjustments or other findings.			

19. Provide a list of all audits performed by other audit organizations (during the most recently completed fiscal year) for which your agency has some responsibility (see question 16). This should include entities audited by independent public accountants and other governmental audit organizations. Further, if the list of such audits during the past year is not representative, expand the list to cover the past two or three fiscal years.

- a. Audit group control number (if any).
- b. Assignment title.
- c. Date report issued to auditee.
- d. Name, title, and address of the report addressee.

20. Provide a copy of the periodic (such as annual) report on the audit group's operations.