### QUALITY CONTROL QUESTIONNAIRE FOR AUDIT SUMMARY

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| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1** |  |  |  |
| **Prepared by:** |  | **Level 2** |  |  |  |
| **Rank:** |  | **Level 3** |  |  |  |
| **Date:** |  | **Date:** |  |  |  |

| **Questions** | | **ISSAI Ref.** | ***1st* *level reviewer*** | | | | ***2nd level reviewer*** | | | | ***3rd level reviewer*** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Yes** | **No** | **N/A** | **Comments** | **Yes** | **No** | **N/A** | **Comments** | **Yes** | **No** | **N/A** | **Comments** |
| 1. | Were the financial statements checked to determine whether they were consistent with those of the previous financial year and consistent with the supporting schedules? (Refer to the Disclosure checklist working paper) | ISSAI 1500 |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. | Is there evidence that the auditor verified that the audited financial statements and notes thereto are properly presented and meet the applicable standards and prescribed format? (Refer to the Disclosure checklist working paper) | ISSAI 1230  ISSAI 1500 |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. | Were procedures performed to ensure the completeness and accuracy of other information accompanying the financial statements? | ISSAI 1500  ISSAI 1330 |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. | Was a properly tailored management representation letter obtained which was signed on a date close to (but prior to) the signing of the auditor’s report? (Refer to the Management representation working paper) | ISSAI 1580  ISSAI 1230 |  |  |  |  |  |  |  |  |  |  |  |  |
| 8. | Where a representation letter was refused, was a possible limitation of scope considered? (Refer to the Management representation working paper) | ISSAI 1580 |  |  |  |  |  |  |  |  |  |  |  |  |
| 9. | Were procedures executed to identify subsequent events? (Refer to the Subsequent events working paper) | ISSAI 1560 |  |  |  |  |  |  |  |  |  |  |  |  |
| 10. | Was a final analytical review performed and significant differences explained in relation to the audit evidence obtained? (Refer to the Final analytical review working paper) | ISSAI 1520 |  |  |  |  |  |  |  |  |  |  |  |  |
| 11. | Have analytical review procedures identified a need for further audit procedures and have such further procedures been performed? (Refer to the Final analytical review working paper) | ISSAI 1520 |  |  |  |  |  |  |  |  |  |  |  |  |
| 12. | Was the aggregate effect of the differences with financial impact evaluated and concluded on in order to assess the impact on the auditor’s report? (Refer to the Audit differences working paper) | ISSAI 1230.8-9 |  |  |  |  |  |  |  |  |  |  |  |  |
| 13. | Was the planning materiality level re-stated and the impact of this considered on the audit work where appropriate? (Refer to the Audit differences working paper) | ISSAI 1320 |  |  |  |  |  |  |  |  |  |  |  |  |
| 14. | Was compliance with the Code of ethics appropriately considered for the audit engagement?  (Refer to the Code of ethics compliance working paper) | ISSAI 1200 |  |  |  |  |  |  |  |  |  |  |  |  |