









- 50. Verify that work papers are ready for sign-off by the AD. S
- 51. Review files, the Second Review Checklist and coordinate filing work papers.  
AD


EXAMPLE

**AUDIT FILE SECOND REVIEW CHECKLIST**

**Reviewer / Date:** \_\_\_\_\_ / \_\_\_\_\_

*(Estimated time for completing the review should not exceed 2 hours.)*

For each QA item listed below, perform the following review:

- Verify the item is initialed and dated by the auditor
- Determine whether the stated action has been performed as documented or found in the audit files

After reviewing each QA item:

- Place a √ in the indicated space
- Initial and date the reviewed item by the QAC # above
- Comment below when the review does not meet your expectation for completion

QAC #	Audit Step	√	Comment
17	Prepare a Risk Assessment Worksheet and an Appendix B and review with <b>D</b> and <b>AD</b> . <u>S</u>		
19	Prepare a Planning Memorandum and review with <b>D</b> and <b>AD</b> , plus obtain approval for any proposed changes in the audit scope or program. <u>S</u>		
21	Obtain approval for the audit program including budgeted hours for the audit. <u>S</u>		
28	Log all findings, observations and opportunities for standardizing /economizing resources on the Findings Summary form. <u>AIC</u>		
29	Prepare audit files in standard form. Verify that all work papers are included and all file sheets initialed and dated. Verify that the proper file front is used. <u>AIC</u>		
30	Review the audit file to ensure there is sufficient evidence to support conclusions and that all audit objectives have been met plus that audit files are complete. Sign and date each working paper. <u>AIC</u>		
39	Cross-reference the 1 <sup>st</sup> distribution audit report to the work papers. <u>AIC</u>		