This document provides a checklist to be used by an independent reviewer when undertaking the review of process followed for QA review of cooperative financial audit including review of QA review report and documentation. It has been developed based on the Terms of Reference (ToR) issued to the QA reviewers and ToR signed between IDI and SAI.

Appendix-6

**Independent Reviewer’s checklist for QA review of IDI Cooperative Audit**

# Independent Reviewer’s checklist for QA review of IDI supported Cooperative Audit

This document provides a checklist to be used by an independent reviewer when undertaking the review of process followed for QA review of cooperative … *(insert audit type)* audit including review of QA review report and documentation. It has been developed based on the Terms of Reference (ToR) issued to the QA reviewers and ToR signed between IDI and SAI.

|  |  |
| --- | --- |
| Name of Audit Engagement |  |
| Name of QA Reviewer |  |
| Name of Independent Reviewer |  |
| Date of review |  |

|  |  |  |
| --- | --- | --- |
| Question | Y / N / NA | Comment |
| 1. Did the QA reviewer follow the process of QA review defined and agreed in the ToRs? |  |  |
| 1. Did the QA reviewer prepare the audit plan that covers the scope of review defined in the ToR? |  |  |
| 1. Was the QA review plan of an appropriate quality? |  |  |
| 1. Is there an evidence conducting an entry meeting with the audit engagement team (either virtually or face-to-face) |  |  |
| 1. Did the QA reviewer maintain adequate communication with the audit engagement team while planning and conducting the review? |  |  |
| 1. Did the QA reviewer maintain an adequate QA review working papers and are easy to follow? |  |  |
| 1. Were the comments of SAI reviewed and incorporated in the QA review report? |  |  |
| 1. Does the conclusion of QA reviewer supported by sufficient appropriate evidence? |  |  |
| 1. Has the QA review report prepared as per the reporting requirements and format prescribed by IDI? |  |  |
| 1. Were the QA review recommendations realistic and implementable and based on causal analysis? |  |  |

## Conclusion of an Independent Reviewer

I have reviewed the QA review process of the IDI cooperative audit of ……, which was conducted by ….QA reviewer. I conclude that the QA reviewer has followed the process as agreed in the ToR, the QA review documentation is complete in all respect, and the QA review report is consistent with this documentation.

Signature

**Independent Reviewer**

Dated: