



**EUROPEAN COMMISSION**  
**INTERNAL AUDIT SERVICE**

Directorate A - Horizontal Affairs  
**Director**

**15 JAN. 2009**

Brussels,

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**NOTE TO Mr R. DELLI PAOLI, QUALITY ASSURANCE REVIEWER, IAS.A**

**Subject: Implementation of a Quality Assurance Review in Directorate A**

The objective of independent quality assurance reviews is to provide an assessment of the quality of work within IAS.A2 to Director A and Director-General and to contribute to the high quality of audit work.

To carry out an effective Quality Assurance Review, a common agreement should be reached on the following principles:

1. Quality Assurance Reviewers are independent of the audits being reviewed.
2. All reports of IAS A2 (i.e. audits reports, follow up reports, consultancy reports) as well as IAS strategic plans should be subject to review unless Director A decides to employ other equivalent mitigating controls.
3. Q.A. reviewers develop and use standard checklists of objectives that the reviewer should achieve to ensure the consistency and completeness of the reviews carried out. The checklist should be approved by Director A, Audit Manager and should be communicated to staff before the Q.A. review is carried out.
4. The Q.A. review process should be included in the internal work flow.
5. Q.A. reviewers have the duty to report and make recommendations in a timely manner to the Audit Manager, who has the duty to respond to these.
6. The Director A takes the final decision in cases of disagreements which may arise between Q.A. reviewers and audit staff. He/she may inform Director-General of disagreements and search his opinion/decision.
7. When the workload does not allow an exhaustive review of reports in a reasonable time without jeopardising the respect of deadline set up by the Mutual Expectations Paper, Director A may decide on focusing on the priority control objectives.

8. Q.A. reviewers have right of access to all relevant internal documents and to the staff who prepared them or managed the task.
9. Q.A. reviews may be carried out at any stage of an audit task in particular during the planning and reporting phase.



Agnieszka KAŻMIERCZAK

c.c.: Mr W. DEFFAA, Director-General, IAS  
Mr B. MAGENHANN, Head of Unit, IAS.A2  
Mr I. DE DIOS, Deputy Head of Unit, IAS.A2  
IAS.A2 Staff Members

Annex: Quality Assurance Review Checklist for Audit Report