

# OFFICE OF THE NATIONAL STATISTICIAN

## INTERNAL AUDIT DIVISION

### 1. Audit Engagement (Management, Operations and Compliance Audits)

Evaluate governance, risk management and controls to provide reasonable assurance on the effectiveness of PSA operations, efficiency in its processes, and implementation of policies through the conduct of management and operations audit.

<b>Division:</b>	Internal Audit Division (IAD)	
<b>Classification:</b>	Highly Technical	
<b>Type of Transaction:</b>	Government to Government	
<b>Who may avail:</b>	PSA Services/Units/Divisions	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
List of audit requirements/criteria (e.g. operational manual, organizational structure, process flow, related office policies and procedures, etc.)		PSA Units

CLIENT STEPS (PSA Service/Unit/ Division)	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Prepare Special Order authorizing the IAD to conduct management or operations audit and	None	4 hours	Internal Auditors
	Endorse to NSCRG for approval.	None	4 hours	Internal Auditor V
	Prepare initial engagement planning memorandum which include documentary requirements/criteria for audit engagement	None	4 hours	Internal Auditors
	Endorse to NSCRG for approval.	None	4 hours	Internal Auditor V

CLIENT STEPS (PSA Service/Unit/ Division)	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Forward the initial engagement planning memorandum to audit client which include documentary requirements/criteria for audit engagement	None	4 hours	Internal Auditing Assistant/Administrative Assistant IV
1. Submit original or scanned copies of the approved documentary requirements	1.1 Receive submitted documentary requirements	None	4 hours	Internal Auditing Assistant/Administrative Assistant IV
	1.2 Review of the submitted documentary requirements as to completeness	None	4 hours	Internal Auditors
	1.3 Prepare and review Engagement Plan and Work Program	None	1 day	Internal Auditors
	1.4 Endorse to NSCRG for approval.	None	4 hours	Internal Auditor V
	1.5 Prepare the following: <ul style="list-style-type: none"> <li>- Understanding the Audit Area Template</li> <li>- Risk and Control Matrix</li> <li>- Previous Reports Matrix</li> <li>- Internal Control Questionnaire/Checklist</li> </ul>	None	7 days	Internal Auditors
2. Set a schedule for the Entry Conference	2.1 Prepare and review entry conference memorandum	None	1 day	Internal Auditing Assistant/Internal Auditors
	2.2 Endorse to NSCRG for approval	None	4 hours	Internal Auditor V
	2.3 Forward the approved entry conference	None	4 hours	Internal Auditing Assistant Admin. Assistant IV

<b>CLIENT STEPS (PSA Service/Unit/ Division)</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	memorandum to audit client			
3. Participate in the Entry Conference as scheduled	3.1 Conduct entry conference	None	1 day	Internal Auditors and PSA Units
	3.2 Interview with audit client (walkthrough)	None	5 days	Internal Auditors and PSA Units
4. Accomplish the audit forms	4.1 Administer audit forms	None	1 day	Internal Auditors
	4.2 Review and process of the accomplished audit forms	None	4 days	Internal Auditors
	4.3 Preparation of the following audit forms: <ul style="list-style-type: none"> <li>• Walkthrough Working Paper (WWP)</li> <li>• Summary of Control Attributes (SCA)</li> <li>• Summary of Control Weaknesses (SCW)</li> <li>• System Test Control Matrix (STCM)</li> </ul>	None	7 days	Internal Auditors
	4.4 Request audit clients to provide documents for test of controls	None	1 day	Internal Auditors
5. Submit additional documents for test of control	5.1 Assess the submitted document for test of control	None	3 days	Internal Auditors
	5.2 Prepare the following: <ul style="list-style-type: none"> <li>• Test of Control Working Paper (TCWP)</li> <li>• Data Analytics Matrix (DAM)</li> <li>• Summary of Control Breakdown (SCB)</li> </ul>	None	7 days	Internal Auditors

CLIENT STEPS (PSA Service/Unit/ Division)	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<ul style="list-style-type: none"> <li>Interim Audit Report (IAR)</li> </ul>			
	5.3 Prepare and review exit conference memorandum	None	1 day	Internal Auditors
	5.4 Endorse to NSCRG for approval	None	4 hours	Internal Auditors
	5.5 Forward the approved exit conference memorandum to audit clients	None	4 hours	Administrative Assistant IV
	5.6 Review of the following audit forms: <ul style="list-style-type: none"> <li>WWP</li> <li>SCA</li> <li>SCW</li> <li>STCM</li> <li>TCWP</li> <li>DAM</li> <li>SCB</li> <li>IAR</li> </ul>	None	3 days	Internal Auditor V
6. Participate and provide comments/insights to audit observations and recommendations in the Exit Conference as scheduled	6.1 Conduct exit conference	None	1 day	Internal Auditors and PSA Units
	6.2 Prepare Abstract of Observations and Recommendations (AOR)	None	3 days	Internal Auditors
	6.3 Prepare Matrix of Audit Observation and Recommendation (MAOR)	None	1 day	Internal Auditors
	6.4 Review of the following: <ul style="list-style-type: none"> <li>AOR</li> <li>MAOR</li> </ul>	None	1 day	Internal Auditor V
	6.4 Prepare final audit report	None	3 days	Internal Auditors
	6.5 Review of the final report	None	1 day	Internal Auditor V
		6.6 Endorse to NSCRG for approval	None	4 hours
	6.7 Administer feedback survey form to audit client	None	4 hours	Internal Auditing Assistant/ Internal Auditing Assistant

<b>CLIENT STEPS (PSA Service/Unit/ Division)</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
7. Submit accomplished Feedback Survey Form	7. Process accomplished Survey Form	None	1 day	Internal Auditors
<b>Total</b>			<b>60 days</b>	