

G 212 PROCUREMENT AUDIT REVIEWS

AGENCY NAME:
DATE RECEIVED:
REVIEW PERFORMED BY:
OVERALL RATING (Green, Yellow, Red):

AGENCY CODE:
DATE REVIEWED:
QA PERFORMED BY:

CATEGORY	CONCLUSION	QA COMMENTS	RATING (G, Y, R)
COMPLIANCE	Did the agency submit a report documenting their G-212 review?		
GUIDANCE	<p>Who conducted the review?</p> <ul style="list-style-type: none"> • Internal Audit • Business Office • Other Manager or Staff Position <p>If Internal Audit did the review, what formal standards did they follow (e.g. Generally Accepted Government Auditing Standards, International Standards for the Professional Practice of Internal Auditing from the Institute of Internal Auditors)?</p> <p>For agencies without Internal Audit Units, what informal guidance did they use (e.g., State Finance Law requirements, Office of General Services and/or Office of the State Comptroller procurement guidelines, agency policies and procedures)?</p>		
SCOPE	<p>What is the scope of the review?</p> <ul style="list-style-type: none"> • Covered at least one year within the three-year cycle • Considered previous audits (internal and/or external) • Indicated population and sample size; sample size is appropriate for the population • Indicated agency codes covered by the audit • Stated what types of payments were reviewed (e.g. Credit Card, Standard Voucher, Quick Pay) • Stated what areas were reviewed (e.g. Purchasing, Receiving, Accounts Payable, Credit Cards, Travel, Cash Advances, Property Control) 		
RISK ASSESSMENT	<p>Did the agency do a risk assessment to justify why they selected certain areas and/or types of payments to review?</p> <p>If the agency has multiple sites/facilities, do they justify why they selected certain sites?</p> <p>What makes these areas risky (e.g. high dollar amounts, past problems)?</p>		
INTERNAL CONTROLS	Did the agency assess the internal controls of the areas reviewed?		
TESTING	<p>Did the agency provide sufficient details about what testing they did?</p> <ul style="list-style-type: none"> • For example, matched a sample of invoices to supporting purchase orders and receiving reports or used data analysis techniques to identify duplicate payments. 		
EVIDENCE	Did the agency perform an in-depth review of their procurement process? Did the agency provide enough evidence to support this?		
RESULTS	What were the results of the review? If the agency identified findings/problems, did the agency address them and make recommendations to address the cause of those problems?		