

## REFERENCER CERTIFICATION

Audit Title and Number \_\_\_\_\_

### Referencer

I certify that I have reviewed the working papers and report for this audit. All facts and figures included in the attached report have been referenced. Any finding included in the working papers without documentation supporting the decision not to include the finding in the report has been identified on the attached referencing review sheets for appropriate comment.

\_\_\_\_\_  
Name and Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Activity/Code

### Referencer's Checklist

#### BACKGROUND

1. If a financial profile is included, do the working papers and report provide a clear understanding as to the source if data were prepared by management for information purposes only? \_\_\_\_\_

YES

NO

2. If an operations summary is included, do the working papers and report identify source and the degree of audit responsibility (i.e., data provided by management)? \_\_\_\_\_

#### SCOPE

1. Does this section identify the universe and what within that universe was covered by the audit? \_\_\_\_\_

2. Are the activities and geographic locations at which work was done identified? \_\_\_\_\_

3. Is a statement on internal controls and compliance included? \_\_\_\_\_

4. Are any significant constraints or restrictions on the audit clear and supported in the working papers? \_\_\_\_\_

5. Is any pertinent information excluded from the report? \_\_\_\_\_

#### METHODOLOGY

1. Are analysis techniques that were used identified, reasonably explained, and supported in the working papers? \_\_\_\_\_

2. Did the auditor determine the status of prior audits or investigations and is such action documented in the working papers? \_\_\_\_\_

#### WORKING PAPERS

1. Is the report cross-referenced to the working papers? \_\_\_\_\_  
Are references accurate? \_\_\_\_\_

2. Are working papers in accordance with Local Audit P-7511.3 and CNETINST 5000.4B? \_\_\_\_\_

- |                                                                                                                                                                                                                  | <u>YES</u> | <u>NO</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| 3. Is supervision in evidence?                                                                                                                                                                                   | _____      |           |
| 4. Are mathematical computations used in the report traced to supporting working papers and recomputed to assure accuracy, where appropriate?                                                                    | _____      |           |
| 5. Were all approved audit steps completed, or was there written justification to support not following the steps?                                                                                               | _____      |           |
| 6. Are findings supported by sufficient, competent, and relevant information?                                                                                                                                    | _____      |           |
| 7. Do working papers contain any written findings not included in the audit report? If so, is documentation available in the working papers supporting the decision not to include the finding(s) in the report? | _____      |           |
| 8. Is any fact or figure in the report not verified in the working papers?                                                                                                                                       | _____      |           |
| 9. Are positions dependent upon computer-generated data fully supported in the working papers?                                                                                                                   | _____      |           |
| 10. Is verbal evidence referred to in the findings supported by corroborative evidence?                                                                                                                          | _____      |           |

**FINDINGS**

- |                                                                                                                            |       |  |
|----------------------------------------------------------------------------------------------------------------------------|-------|--|
| 1. Are potential monetary benefits supported?                                                                              | _____ |  |
| 2. Are statistical projections (both monetary and nonmonetary) reasonable, fully supported, and in accordance with policy? | _____ |  |
| 3. Are repeat conditions clearly spelled out to management?                                                                | _____ |  |
| 4. Are the elements of condition, cause, effect, and criteria described early in the finding?                              | _____ |  |
| 5. Is achievement of audit objectives supported by findings or positive/negative assurance statements?                     | _____ |  |
| 6. Are significant internal control weaknesses, noncompliances, and illegal acts, if applicable, discussed?                | _____ |  |

**RECOMMENDATIONS**

- |                                                       |       |  |
|-------------------------------------------------------|-------|--|
| 1. Do the working papers support the recommendations? | _____ |  |
|-------------------------------------------------------|-------|--|

**MANAGEMENT RESPONSES**

- |                                                                                     |       |  |
|-------------------------------------------------------------------------------------|-------|--|
| 1. Are management responses included in the report supported in the working papers? | _____ |  |
|-------------------------------------------------------------------------------------|-------|--|

**SAVINGS**

- |                                                                                                     |       |       |
|-----------------------------------------------------------------------------------------------------|-------|-------|
| 1. Are target dates correct and supported in writing in the working papers?                         | _____ | _____ |
| 2. Are monetary benefits correctly displayed and tied to individual findings and to working papers? | _____ |       |