

AASHTO

Peer Review Team Leader's Guide



AASHTO PEER REVIEW TEAM LEADER'S GUIDE

PRIOR TO ARRIVAL ON-SITE

- I. Develop a preliminary audit (peer review) plan. This should include:
 - A. Prepare the engagement letter to the auditee state's head audit person. Include:
 1. Date of review.
 2. Standard by which Peer Review will be conducted.
 3. Provide list of team members.
 4. Request necessary up-front documentation/provide instructions for their return.
 - a. "Head of Audit Group" questionnaire.
 - b. Manuals, Policies & Workpapers from last review if applicable.
 - c. Audit lists for subsequent samples
 - d. Organizational Charts
 - e. Questionnaires:
 1. Staff
 2. Department head
 3. Audit Report Users
 4. Auditee
 5. Indicate probable meetings that must be set up.
 6. Prior Peer Review Reports and Workpapers.

Note: In order to help ensure the questionnaires are prepared in an independent and objective manner, the Team Leader should disseminate them to the appropriate individuals and provide for their return directly to the Team leader by the person completing the questionnaire. The Team Leader may opt to have some of the questionnaires returned to the Team Member responsible for the External and/or Internal Audit Section review. Also, the Team Leader should ensure the questionnaires are requested and returned far enough in advance to enable their review prior to going on site.

- B. Communication with the auditee state's head auditor and obtain the lay of the land (via telephone). Deal with such items as:
 1. Motel sites, distances from site.
 2. Location of state's office..
 3. Proximity to Airport..
 4. Overview of state's audits operation(s).
- C. Communication (telephone and written) with the team members. Deal with such items as:
 1. Arrival times and motel accommodations.
 2. Copy of engagement letter.
 3. Copies of appropriate up front literature.
 - a. Peer Review Bylaws

- b. Peer Review Evaluation Methodology, Guidelines, and Illustrative Reports.
 - c. AASHTO Peer Review Guide (w/references to Standards)
 - 4. Identification of preliminary plans for the weeks effort to include:
 - a. Working Paper Format;
 - b. Opinion choices available to team;
 - c. Opening day plans
 - d. Area of expertise
- II. Mail engagement letter (I.A.) to auditee.
- III. Mail communications (I.C.) to team members.
- IV. Process assembly received from auditee state (Requests from engagement letter)
 - A. Make copies and forward to team members.
 - B. Summarize questionnaires.
 - C. Forward copies of questionnaire (summary only) with written comments.
- V. Analyze documents received (If additional explanations are necessary, communicate with auditee's audit head).
- VI. Review Prior "Peer Review" reports of Auditee.
- VII. Formalize team assignment and forward to team members.
- VIII. Conduct informal communications with team members relative to overall conduct of audit and determine if there is anything else requiring explanation or documents..
- IX. Make final contact with auditee's audit head to confirm arrivals.

ON-SITE PROCEDURES

- I. On Sunday prior to entrance conference with Auditee, meet with Team Members to discuss the Peer Review Process, seek suggestions and review team effort.
- II. Conduct opening conference with auditee's head.
- III. With Team Members only (after opening conference) go over final team effort and make any necessary adjustments to preplanned work effort.
- IV. Endeavor to complete Peer Review during the week.
 - A. Monitor work of team members.
 - B. Conduct conferences as planned/necessary.

- V. Assemble and discuss findings to be offered at the close-out with team members and prepare a close-out list of those findings, if any.
- VI. Give team members final instruction's as to working paper due date.

POST-SITE EFFORT

- I. Prepare the draft report.
- II. Distribute among team members for concurrence.
- III. After team member concurrence, forward draft report to auditee's audit head and request a response by xx/xx/xx date.
- IV. Secure team members working papers.
- V. Hope for no conflicts. If none, forward package (final report, draft report w/comments and working papers) to Peer Review Chair.