

SECTION 1
CHAPTER 4
MONITORING QUALITY CONTROL OVER EVALUATIONS

Quality control is the third step in DOI's Internal Control Process. Each bureau is to establish and maintain a quality control process to ensure that control techniques are properly defined, internal control assessments are properly performed, and results are accurately reported.

Definition

Quality control is a system for verifying and maintaining a desired level of quality in a process by careful planning, continued inspection, and corrective action, where required. The quality control process includes all internal control evaluations including AICRs, ICRs, and DFRs.

Quality Control Tools

Quality control can be accomplished through several tools.

Internal Control Review Committee. The first quality control tool that can be used are bureau and Assistant Secretary Internal Control Review Committees. These committees can assure that all internal control assessments have been conducted in accordance with guidelines prior to submission to the Assistant Secretary-PMB. The Committees focus on the technical aspects of the evaluations as well as on the proper identification of the weaknesses and appropriateness of corrective actions.

Peer Review. A second quality control tool is a peer review. Peer reviews on internal control assessments are another way of assuring that the assessment has been conducted in accordance with guidelines prior to submission to the Assistant Secretary-PMB. Peer reviews have the same focus as the Internal Control Review Committee, but may consist of program managers from a single bureau or from several bureaus.

Internal Control Coordinators. A third quality control tool is internal control coordinators who have been designated by each program assistant secretary or bureau head to coordinate and facilitate compliance with Internal Control Program requirements.

Third Party. Another tool for quality control is the third party. Third party reviews are another way of assuring that the evaluation has been conducted in accordance with guidelines prior to submission to the Assistant Secretary and/or PFM. Third party reviews have the same focus as the Internal Control Review Committee, but may consist of program managers from another agency with similar programs or an outside auditor.