

CRITERIA

The Center of Your Audit



An audit is defined as the evaluation of a subject matter against a criteria.

Examples of Criteria include: Laws, regulations, contract terms and conditions, grant terms and conditions, policies and procedures, industry standards and documented best practices.



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Sorry, auditor, but your personal opinion is NOT criteria!



Make sure the auditee agrees to your criteria to minimize conflict



Use specific criteria that is easy to verify

ooPs

Avoid these common boo-boos

If your criteria isn't firm, clear and drawn from an authoritative source, the auditee may not be convinced that corrective action is necessary.

1. 'Reasonable and necessary' is too squishy of a criteria to audit with
2. 'Good business practice dictates...' is not audit criteria, because it is subjective and insults the auditee to boot!



Criteria is the linchpin of your audit report

Criteria is one of the elements of a **finding**.
Criteria stars in your audit **conclusion**/opinion.