| Review Name: | |  | | | |
| --- | --- | --- | --- | --- | --- |
| ToR Version Number: | |  | ToR Date: | |  |
| Reviewer Name: | |  | Review Date: | |  |
| # | Question | | Y/N | Feedback | |
| 1 | Are the objectives of the review clearly defined?  *Consider the extent to which the objectives are focused, unambiguous and pertinent to the review. For example:*   * *Are the objectives framed around specific risks or issues and how will the review assess their impact on business outcomes?* * *What areas of concern have been raised by the sponsor and other key stakeholders and how will these be answered by the review?* * *What level of confidence is required to support key decisions and how will the review assess this?* | |  |  | |
| 2 | Does the review clearly state what areas are within the scope of the review and what areas are deemed to be out of scope?  *Any areas out of scope should be caveated by a statement that allows the Lead Reviewer to identify any areas during the course of the review that may impact on the specific objectives of the review.* | |  |  | |
| 3 | Are the approach and any methodologies for the review clearly described? | |  |  | |
| 4 | Are key members of the review team identified?  *Consider the particular skills and experience you want in a Lead Reviewer and/or review team and ensure that they have the requisite subject matter knowledge and expertise for the review. For example, do they have experience in any relevant methodologies?* | |  |  | |
| 5 | Are the deliverables of the review clearly defined?  *For example:*   * *Is the factual accuracy checking process clearly described?* * *What is the expected output from the review e.g. risk assessment, capability assessment, assessment based on design and/or operating effectiveness of controls?* * *How will recommendations be prioritised, including identifying action owners and due dates?* * *How will major findings and recommendations be summarised for key stakeholders e.g. Executive Summary?* * *Who will receive copies of the final report?* | |  |  | |
| 6 | Are the key dates for the review clearly stated?  *For example:*   * *Start/end dates for fieldwork* * *Draft assurance report (e.g. within five business days of end of fieldwork)* * *Management responses received (e.g. within ten business days of draft assurance report)* * *Final report issued (e.g. within five business days of management responses).* | |  |  | |
| 7 | Are conflicts of interest identified and how they managed clearly described?  *For example:*   * *Personal relationships between agency and provider personnel* * *Performing an assurance review where the provider has or is currently providing design or implementation services for the process or controls under review* * *Fixing issues identified during the course of an assurance review.* | |  |  | |
| 8 | Have the terms of reference been approved at the appropriate level within the organisation?  *The terms of reference should be approved by the appropriate senior person sponsoring the review e.g. Chief Information Officer, relevant Business Owner or Head of Internal Audit* | |  |  | |