



The audit report

Final audit team on-site work session

In its final on-site session, the audit team considers the findings from each audit task and formulates its audit opinions. The team also analyzes the evidence about institutional commitment and determines whether or not the evidence is sufficient to support the conclusion that the institution is committed to the program. The team uses the session to start planning the **audit report**.

Judging. The auditors must come to a conclusion about whether or not the evidence advanced by the faculty in support of the TEAC quality principles, the capacity components, and internal audit was in fact verified. The auditors also must make a separate determination of whether the evidence of institutional commitment is sufficient to support the claim that the institution is committed to the program.

In their audit report, the trustworthiness of the evidence for *Quality Principle III* is represented in two tables in the Audit Report in which the auditors show what they have found with regard to the documentation for each subcomponent of parity and capacity. The auditors give one of the following four judgments (audit opinions) about the overall trustworthiness of the *Brief* and about *Quality Principles I* and *II*:

1. **Clean opinion:** A clean audit opinion is given when most of the evidence (at least 90%) in the *Brief* that bears on a principle is free of significant errors and found to be trustworthy on that account.
2. **Qualified opinion:** A qualified opinion is given when much of the evidence in the *Brief* (at least 75%) that bears on a principle is free of major errors and the evidence is found to be acceptably trustworthy on that account.
3. **Adverse opinion:** An element is assigned an adverse opinion when a significant portion of evidence (more than 25%) in the *Brief* that bears on it cannot be confirmed and verified.
4. **Disclaimer opinion:** An element is assigned a disclaimer opinion when it is not possible to verify a significant portion of the evidence in the *Brief* that pertains to the element owing to missing data, limited access to information and informants, or policies and regulations that preclude the auditors' access to the information they would need to verify a target.

Post-audit activities

After the visit, the team drafts the Audit Report. TEAC then sends the draft to the program for review. With TEAC staff, the auditors respond to any comments from the program faculty, negotiate points raised by the faculty, and finalize the Audit Report. The auditors might meet in person, if convenient, or communicate by phone or electronically. Finally, the lead auditor, as a non-voting member of the Accreditation Panel, participates in the discussions of the case in the panel meeting devoted to the program's *Brief*.

Audit Report

Immediately after their campus visit, the auditors prepare the Audit Report, which is submitted to TEAC and the program faculty within a time period that maintains the time limits of the program's audit cycle and insures that the program can be considered at the cycle's panel meeting. It is submitted first in draft form inviting comment, and subsequently in final, official, form.

In the Audit Report, the auditors give their opinion about the accuracy of the evidence in the *Brief* and summarize their findings about each principle. The auditors do not comment on the implication the evidence holds for the accreditation decision.

Within two weeks of receiving the Audit Report, the program faculty must correct any factual errors. At this time, the program may formally respond in writing to the findings of the audit. After correcting factual errors and considering any responses by the program faculty, the auditors submit a final Audit Report to the TEAC staff, program faculty, and Accreditation Panel.

The Audit Report includes seven major sections:

Section I: Introduction. The first part of this section contains the final and agreed upon version of the summary of the case. The second part gives the auditors' overall opinion about the *trustworthiness* of the *Brief* and its parts devoted to the quality principles. The auditors' judgment about the level of institutional commitment to the program and logistics of the audit are also included in the introduction.

Section II: Audit Map. This section gives a table of audit findings, displaying the number of tasks devoted to *Quality Principles I* and *II* components and the audit tasks by number that were verified, verified with error, and not verified. The purpose of the audit map is to insure that the targets adequately sampled TEAC's requirements and to give an overview and summary of the audit conclusions.

Section III: Method. This section briefly describes the character and method of the audit.

Section IV: Findings. The third part is a full report of the findings from the auditors' probes into the evidence included in the *Brief* related to each of the TEAC quality principles. It is organized by quality principle and gives a summary of the audit findings for each principle.

The findings for *Quality Principle III* are presented in tabular form showing whether or not the auditors were able to find documentation for each requirement for parity and capacity. The tables state what documentation the auditor sought and whether it was *Found*, *Found in Part*, *Not Found*, *Not Checked*, or *Not Available*. In cases where the documentation was incomplete or otherwise problematic, the auditors often follow-up with an audit task which is reported in connection with *Quality Principle II*.

The findings for *Quality Principles I* and *II* are presented in the following format:

Audit task (by number) and TEAC number (the number of the requirement of the TEAC system, 1.1-2.3, to which the target's verification is relevant).

Target: The auditors cite by page number and quotation the text, table cell entry, etc., in the *Brief* that they are attempting to verify.

Probe: The action the auditors took to verify the target is stated (e.g., interview, calculate, corroborate, pose a problem, set a task, inspect a document, etc.).

Finding: The result of the action is described in a narrative, sometimes including a table of results from the auditors' analysis. The narrative is followed by the auditors' conclusion about the target's verification, which simply states one of the following conclusions and citations about the target: Verified (cites what precisely was verified), Verified with error (cites the minor error), or Not Verified (cites the significant error in the target).

Section V: Judgment about commitment. The auditors make a determination of whether the evidence of institutional commitment is sufficient to support the claim that the institution is committed to the program. In this section they refer to relevant audit tasks and may report additional evidence from surveys and interviews that bear on commitment but not necessarily on another target in the *Brief*.

Section VI: Audit Opinion. The sixth section contains the auditors' judgments, given as audit opinions, about whether or not the evidence advanced by the faculty in support of each element was verified. The section contains a table that gives the total number of audit targets, the number that were verified, the number that had errors, the percentage verified, and percentage with errors and the audit opinion related to these percentages. If a sufficient number of the probes confirm, or fail to confirm or verify the evidence, the report explains the findings and reasoning behind the auditors' opinions. The auditors are only guided by these percentages and if they deviate from them, they give their justifications for their conclusions.

Section VII: Audit Schedule. This section simply gives the detailed schedule of the audit visit.