

CEP Magazine – February 2022 Auditing the auditors

By Jeffrey M. Kaplan

Jeffrey M. Kaplan (jkaplan@kaplanwalker.com) is a Partner with Kaplan & Walker LLP in Princeton, New Jersey, USA.

Auditing plays a key role in effective compliance programs. As stated in the 2020 Department of Justice guidance on program evaluation,^[1] prosecutors should consider the following (among other things) when evaluating a program:

- What is the process for determining where and how frequently internal audit will undertake an audit, and what is the rationale behind that process?
- How are audits carried out?
- What types of audits would have identified issues relevant to the misconduct?
- Did those audits occur, and what were the findings?
- What types of relevant audit findings and remediation progress have been reported to management and the board on a regular basis?
- How have management and the board followed up?
- How often does internal audit conduct assessments in high-risk areas?



This document is only available to members. Please [log in](#) or [become a member](#).

[Become a Member](#) [Login](#)