Audit scope & identification			Independence			Privileges	Privileges Profession		Post-Audit Actions	
Subject	Selection	Recurring	Selection & payment	Rotation	Auditor	Access	Accreditation	Rec's	Disclosure	
First Party										
Software quality	Elective	✓	Auditee		Private	Auditee documentation; on-site visits		1		
Environmental compliance (EPA self-audit policy)	Elective		Auditee		Private	Auditee disclosure; EPA further requests		1	✓	
Second Party										
Confectionary supply quality	Elective		Auditee		Private	On-site visits		1		
Third Party										
Post-market telecommunications certification (FCC)	Random		Auditee		Private	Laboratory tests	1	1		
Medical Device Single Audit Program (FDA)	Risk-based		Auditee		Private	On-site visits; documents	✓	1		
Children's products (CPSC)	Universal	✓	Auditee		Private	Laboratory tests	1	1		
Organic Labeling (USDA)	Universal	✓	Auditee		Private	On-site visits	1	1		
Financial statements (SEC, PCAOB)	Universal	1	Auditee	✓	Private	On-site visits; financial statements; governance frameworks	1	1		
CA greenhouse gas verification	Universal	✓	Auditee	1	Private	On-site visits; emissions and product data; interviews	/		✓	
Whistleblower disclosure program (FAA)	Complaint		Regulator		Public	Documentation		1		
Clinical trial audits (FDA)	Complaint		Regulator		Public	On-site visits; patient records		1		
Post-market drug surveillance (FDA)	Risk-based Complaint		Regulator		Public	Post-approval studies; clinical trials		1	✓	
Nursing homes (HHS)	Universal	✓	Regulator		Public	On-site visits; clinical records; surveys; interviews		1	✓	