Office of Internal Audit
Organization
Audit Program

Audit Objectives: The provide assurance that internal controls are operating as intended, and evaluate accuracy of recording financial transactions.
Note: The scope of this audit will include a review of the [illegible] and controls that pertain to the accuracy, timeliness, completeness, verification, and as assessment of internal controls.

Step	**Done By**	**Date**
A. [illegible]		
A. Obtain assistance from audit manager's signature. Include the following: audit scope, purpose of the audit, engagement, and expected dates to be supplied by auditee prior to entrance conference.		
B. Review previous audit work in department files and review audit risk information. Consult for compliance with accountability requirements.		
C. Identify sources, authority, and other regulatory agencies review requirements.		
D. Review performance [illegible] procedures.		
E. Review with the department head or director:		
1. Plan for audit entrance meeting.		
2. Prepare related performance organization with date the for topics, results, qualifications of [illegible], completion dates.		
F. Prepare agenda, identify who and accounts, and staff interviews the actual audit access.		
G. Review budget structure and financial records – chart of accounts, [illegible] Budget Office [illegible], financial statements.		
H. Prepare [illegible] [illegible] and submit for audit manager's approval.		
I. Confirm [illegible] [illegible] [illegible] [illegible] approximately.		
J. Prepare [illegible] [illegible], [illegible] and [illegible] [illegible] of the [illegible] conference, and [illegible] of general [illegible] management on the [illegible] conference. Document [illegible], audit objectives and purpose on audit program.		
K. Submit the budget and audit program to the [illegible] Manager for approval.		
L. Approval of audit program by audit manager for approval.		
M. Approval of audit program by audit manager.		
[illegible]		
A. [illegible]		
1. Check audit will be conducted on the basis of the account description form and approved audit program.		
2. Internal control must be reviewed throughout the audit consider the five components of internal control:		
a. Control environment – management of the auditable unit.		
b. Risk assessment – identification and analysis of relevant risks to the achievement of the unit objectives.		
c. Control activities – policies and procedures that help ensure that necessary actions are taken to address risks.		
d. Information and communication – identification and communication of information necessary to operate control activities.		
e. Monitoring activities – continuous process that assesses the quality of the internal control system.		
3. Adequate working papers must be prepared and properly maintained.		
a. Summary of audit findings, recommendations, and responses (the review of [illegible] should be prepared).		
b. Affected and conclusions of matters of compelling other should be reviewed.		
c. [illegible] should be supported by adequate documentation.		
4. Test compliance with Policy Administrative Procedures and other operating procedures including [illegible] and note exceptions where applicable.		
5. Review implementation of prior audit recommendations.		
6. Review all [illegible] [illegible] [illegible] and prepare [illegible] recommendations.		
7. Assess prepare and relationship of the activity within the organizational review and goals.		
8. Prepare [illegible] [illegible] [illegible] [illegible]