Template 15: Pre-Engagement / Control Questionnaire

Pre-Engagement Questionnaire					
Audit Client	[Insert the designation of the audit client, e.g. Finance Director]	Financial Year End	[month and year]	WP Ref.	
Type of Audit	[Insert the type of audit, e.g. Procurement Audit]	Prepared by	[initials	Date	[date for preparing the work paper]
Scope	[Insert the process/system to be covered by the audit]	Reviewed by	[initials	Date	[date for preparing the work paper]

[Note – Head of Internal Auditor can add questions if deemed necessary. The questions below reflect the minimum questions]

1	What problems have you experienced in the process/system to be audited in the past 12 months relating to your function?

2	Were there any key changes in your in the process/system to be audited in the past 12 months?

3	What do you consider to be the most critical activities relating to the process/system to be audited?

4	What are the key objectives of the process/system to be audited?

5	What do you consider to be the key risks that will prevent you from achieving the objectives of the system's/process' to be audited?

6	In your opinion, are there any control weaknesses with regard to the system/process to be audited?

7	What are the key legislation and standards that apply to the system/process to be audited?

8	What is the key value you expect from internal audit during the audit of the above system/process?

9	Are you aware of any fraud that has occurred in the system/process to be audited?

10	Are there any activities / sub-processes that are susceptible to fraud in the system/process to be audited?

11	What is the attitude of entity executives and managers towards risk mitigation, sound internal controls and efficiency.

12	Has the entity established written policies and operational procedures for the government programmes, financial resources and other assets under its responsibility?

13	What is the extent to which the entity objectives and potential risks are articulated in the strategic plan.

Please add any pertinent information relevant to the audit that has not been addressed in the questions above

[Audit Client name]   **[Signature]**   **Date**