

## Sample Audit Program Template

**PROCUREMENT AUDIT PROGRAM**

<b>Audit Program No.:</b>	<b>Period Under Review:</b>	<b>Functional Area:</b>
<b>Prepared By:</b>		
<b>Reviewed By:</b>		

**SUB-PROCESS: INSPECTION AND ACCEPTANCE COMMITTEE**

	<b>Audit Objectives</b>	<b>Risks</b>	<b>Expected Internal Controls</b>	<b>Audit Test</b>
1.	To check compliance with procurement laws and regulations in the preparation, approval and reporting of the procurement plan.	<ul style="list-style-type: none"> <li>Goods, services or works obtained which are not planned or budgeted for in absence of a procurement plan where the plan lacks clarity.</li> <li></li> </ul>	Approved Annual Procurement Plan	<p><b>TOD</b></p> <ul style="list-style-type: none"> <li>Establish the key requirements of laws, regulations, policies and procedures on preparation, approval and reporting of annual procurement plan.</li> <li>If the control is not documented, enquire from process owner how it is meant to be executed.</li> </ul> <p><b>TOI</b></p> <ul style="list-style-type: none"> <li>Obtain the approved annual procurement plan</li> <li>Confirm that the design documented under TOD is implemented as documented.</li> <li>Walkthrough and document the process flow/ map. Note any gaps in implementation</li> </ul> <p><b>TOE</b></p> <ul style="list-style-type: none"> <li>Verify whether heads of department have submitted annual departmental plans to the Accounting Officer before the financial year end in line with PPDA s.44 and PPDR r.40D</li> <li>Carry out other tests of operating effectiveness aligned to specific county policies, procedures, service delivery standards, minutes of meetings and strategic plans.</li> </ul>

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2.	To establish alignment of the annual procurement plan to the approved budget	•		

NB: When developing audit tests, always try to assess controls for each of the risks unless the risks are addressed by the same control.