

Template 25 : Engagement Plan

Engagement Template	
County Name	
Engagement Name	
Financial Year	

1 Objectives of the Engagement

The engagement objective should be linked to the risk/s of the area being audited and should address the following:

- i. Why are we undertaking the audit?
- ii. What value will IAU add to the area being audited?
- iii. Are we focusing on the risky areas? This will ensure resources are focused on area/s of high risk?

2 Management Expectations on the Engagement

These are the expectations that the management shared with the audit team in the entrance meeting. These may include areas in the management has noted with concern and would want the audit team to report back on them by providing recommendations.

3 Scope of the Engagement

Defines the boundaries of the audit engagement i.e. what is in-scope and what is out-of-scope. Identify the extent of the processes, systems, personnel and physical properties, policies, procedures and time-frame to be reviewed to ensure the engagement objectives is achieved

4 Resources Required

This entails both the human and non-human resource to be used during the engagement.

5 Engagement Staffing					
	Name	Level	Overall Responsibility	Man-Hours	Initials
A	[Insert name]	[Insert level as per official designation]	[Insert overall role of the team member in the engagement]	[insert total number of hours-refer to part 5]	[insert initials used by the officer]
B					
C					
D					
E					

6 Engagement Activities				
	Activity	Period	Man-Hours	Responsible
1.	Pre-filed analysis			
2.	Entry Meeting			
3.	[insert key audit procedures to be undertaken]			
4.	[insert key audit procedures to be undertaken]			
5.	[insert key audit procedures to be undertaken]			
6.	Exit Meeting			
7.	Draft Report			
8.	Feedback on draft report			
9.	Approve and Issue the Final Report			
10.	Auditee Satisfaction Survey			

7 The audit steps

Define the audit steps to achieve the engagement objectives and adequately cover the scope i.e. by developing engagement work programme or audit programme.

8 Communication Plan

Details how the results of the engagement execution shall be communicated with all who need to know about the audit and the audit results.

Prepared By: Lead Team Internal Auditor

Date:

Approved By: Head of Internal Auditor

Date:

The HIAU/lead Internal Auditor to make the necessary amendments.