

Template 36 : Entry Meeting Agenda and Minutes

Audit Client: [include the designation of the auditee]
 Audit: [include the type of audit and the name of the system/process that is subject to auditing]
 Date: [include the date of the meeting]
 Venue: [include the name / location of the venue]

#	Matters for discussion	Responsibility
1	Welcome and introductions	[Audit Client and IA Team Leader]
2	Brief on the general information by the audit client <ul style="list-style-type: none"> • Structure of the area to be audited • Brief walk through in the operations of the processes being reviewed • Brief on the unit’s KPIs and monitoring the same • Significant changes in the system/process during the last 12 months • New policies and procedures • Key changes to the system/process • Changes in key staff 	[Audit Client]
3	Internal Audit Approach: <ul style="list-style-type: none"> • Purpose of the Meeting • Audit objective • Audit scope • Confirmation of audit client expectation • Time frames i.e period of coverage • Overview of the phases of the Internal Audit process including; <ul style="list-style-type: none"> Audit criteria sources such as; CIDP, PFM Act and Regulations, Departmental Instructions and Minutes of meetings. Risk ratings; High, Medium, Low Remediation plan; Quick win, Medium Effort, Long-term 	[IA Team Leader]
4	Key contacts for the audit: <ul style="list-style-type: none"> • Identification of key audit client staff • Introduction of the Internal Audit Team • Individuals with significant findings should be discussed with 	[Audit Client and IA Team Leader]
5	Resources to be provided by the audit client <ul style="list-style-type: none"> • Availability of information requested (through the planning memo or through subsequent means 	[Audit Client and IA Team Leader]

#	Matters for discussion	Responsibility
	e.g. e-mails, information request memos etc.	
6	<ul style="list-style-type: none"> • Availability of audit client key staff Key risks, relevant to the area being audited <ul style="list-style-type: none"> • Any changes to the risks register after the annual risk assessment • Where the audit client has not undertaken an annual risk assessment, the Internal Auditor can use this opportunity to discuss the risk assessment undertaken by the IAU during planning stage/pre-field work analysis 	[Audit Client]
7	Additional expectations or concerns that management may have about the audit	[Audit Client]
	Other matters	[Audit Client and IA Team Leader]
	Closing	[IA Team Leader]

The HIAU to make appropriate amendments to the agenda items

MINUTES OF ENTRY MEETING HELD ON TUESDAY 21ST JUNE 20XX IN THE BOARDROOM AT 9.00AM

Members Present:-

Name	Designation
1. Jean	Chief Officer Finance and Economic Planning
2. Sam	Internal Auditor
3. Robert	Director of Accounting and Finance

Point of Discussion	Action By
Adoption of Agenda	
The proposed agenda was:-	Name
<ol style="list-style-type: none"> 1. Introductions 2. Brief on the general information 3. Assignment scope and approach 4. Key contacts for the audit 5. Resources 6. Risks 7. Additional expectations or concerns 8. AOB 	
Min. 1 Introduction	
1) Welcomed members to the meeting and requested that these meetings are necessary and all efforts should be made to ensure that they are held.	Name
Min. 2 Brief on the general information	
	Name
Min. 3 Scope and approach	
i)	Name
ii)	
Min. 4 Key contacts for the audit	
a)	Name
b)	
Min. 5 Resources	
Min. 6 Risks	

Min. 7 Additional Expectations or Concerns

Min. 8 AOB

Prepared by:

Reviewed by:

.....

.....

Name

Name

Date:

Date: