Template 27 : Entry Meeting Agenda and Minutes

| # 1 | Matters for discussion Welcome and introductions | Responsibility [Audit Client and IA Team Leader] |
|--------|---|---|
| 2 | Brief on the general information by the audit client | [Audit Client] |
| | • Structure of the area to be audited | |
| | • Brief walk through in the operations of the processes being reviewed | |
| | • Brief on the function's KPIs and monitoring the same | |
| | • Significant changes in the system/process during the last 12 months | |
| 3 | New policies and procedures Key changes to the system/process Changes in key staff Internal Audit Approach: | [IA Team Leader] |
| 4 | 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; Audit criteria sources such as; Entity Strategic Plan, PFM Act and Regulations, Departmental Instructions and Minutes of meetings. Risk ratings; High, Medium, Low Remediation plan; Quick win, Medium Effort, Long-term Key contacts for the audit: | [Audit Client and IA Team Leader] |
| 4 | Rey contacts for the audit: Identification of key audit client staff Introduction of the Internal Audit Team Individuals with significant findings should be discussed with the HOD/s. | [Audit Client and IA Team Leader] |

| # 5 | Matters for discussion Resources to be provided by the audit client | Responsibility [Audit Client and IA Team Leader] |
|--------|--|---|
| 6 | Availability of information requested (through the planning memo or through subsequent means e.g. e-mails, information request memos etc. Availability of audit client key staff Key risks, relevant to the area being audited | [Audit Client] |
| | 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 IAF during planning stage/pre-field work analysis | |
| 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 HIA to make appropriate amendments to the agenda items

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

| 2. Sam Internal Auditor | Members Present:- | | | | | | |
|---|---|---|--|-----------|--|--|--|
| 2. Sam Internal Auditor 3. Robert Director of Accounting and Finance Point of Discussion Adoption of Agenda Image: Colspan="2">Action By Adoption of Agenda Image: Colspan="2">Image: Colspan="2">Image: Colspan="2">Action By Adoption of Agenda Image: Colspan="2">Image: Colspan="2">Action By Adoption of Agenda Image: Colspan="2">Image: Colspan="2">Image: Colspan="2">Action By Image: Colspan="2">Image: Colspan="2">Action By Image: Colspan="2">Action By Image: Colspan="2">Action By Image: Colspan= Adoption By Image: Colspan="2">Image: Colspan="2">Image: Colspan="2">Image: Colspan="2">Additional expectations or concerns 8. AOB Image: Colspan="2">Image: Colspan="2" Image: Colspan= Image | | Name | Designation | | | | |
| Bodert Director of Accounting and Finance Point of Discussion Action By Adoption of Agenda Name The proposed agenda was:- Name 1. Introductions Strief on the general information 3. Assignment scope and approach Strief on the general information 4. Key contacts for the audit Strief on the general information 5. Resources Resources 6. Risks Name 7. Additional expectations or concerns Name 8. AOB Name Min. 1 Introduction Image: String 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 Image: String and Tequested that these meetings are necessary and all efforts should be made to ensure that they are held. Name Min. 3 Scope and approach Image: String and Tequested that they are held. Image: String and Tequested that they are held. i) Image: String and Tequested that they are held. Name Image: String and approach Image: String and Tequested that they are held. Image: String and Tequested that they are held. Image: Strif and approach | 1. | Jean | Director Finance and Economic Planning | | | | |
| Point of Discussion Action By Adoption of Agenda Name The proposed agenda was:- Name 1. Introductions Strief on the general information 3. Assignment scope and approach Key contacts for the audit 5. Resources Risks 7. Additional expectations or concerns Name 8. AOB Mame Min. 1 Introduction Image: Control of the general information 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 Image: Control of the general information Min. 3 Scope and approach Image: Control of the general information i) Image: Contacts for the audit Image: Contact of the audit a) Image: Contact of the audit Image: Contact of the audit a) Image: Contact of the audit Image: Contact of the audit a) Image: Contact of the audit Image: Contact of the audit b) Image: Contact of the audit Image: Contact of the audit | 2. | Sam | Internal Auditor | | | | |
| Adoption of Agenda Name I. Introductions Name 1. Introductions Name 2. Brief on the general information Name 3. Assignment scope and approach Key contacts for the audit 5. Resources Risks 7. Additional expectations or concerns Name 8. AOB Name Min. 1 Introduction Image: 1. Welcomed members to the meeting and requested that these meetings and approach Mame Min. 2 Brief on the general information Image: Min. 3 Scope and approach Mame i) Name ii) Mame ii) Name iii) Name iii) Mame iii) Mame iii) Mame iii) Mame iii) Mame iii) Mame iiii Mame <t< td=""><td>3.</td><td>Robert</td><td>Director of Accounting and Finance</td><td></td></t<> | 3. | Robert | Director of Accounting and Finance | | | | |
| Image: Proposed agenda was:- Name 1. Introductions Serief on the general information 3. Assignment scope and approach Key contacts for the audit 5. Resources Risks 7. Additional expectations or concerns AOB Min. 1 Introduction Image: Proposed agenda proach 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 Image: Proposed agenda proach Min. 3 Scope and approach Name i) Name ii) Name iii) Name Min. 4 Key contacts for the audit Image: Proposed agenda proach a) Name b) Name | Рс | int of Discussion | | Action By | | | |
| The proposed agenda was:- I. Introductions Introductions Introductions Introductions Introduction Introdu | A | loption of Agenda | | | | | |
| 2. Brief on the general information3. Assignment scope and approach4. Key contacts for the audit5. Resources6. Risks7. Additional expectations or concerns8. AOBMin. 1 Introduction1) Welcomed members to the meeting and requested that these meetings are necessary and all efforts should be made to ensure that they are held.Min. 2 Brief on the general informationMin. 3 Scope and approachi)ii)Min. 4 Key contacts for the audita)b.b. | The proposed agenda was:- | | | | | | |
| 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. Min. 2 Brief on the general information Min. 3 Scope and approach i) i) Min. 4 Key contacts for the audit a) b) Aname | | Brief on the general information Assignment scope and apprend apprend to the sudit Resources Risks Additional expectations or other apprendiction | roach | | | | |
| necessary and all efforts should be made to ensure that they are held. Min. 2 Brief on the general information Name Nin. 3 Scope and approach i) i) Name Name Ana b) Name Name Name Name Name Name Name Name | Min. 1 Introduction | | | | | | |
| NameMin. 3 Scope and approachNamei)Nameii)Nameii)YMin. 4 Key contacts for the auditYa)Nameb)Y | | | | | | | |
| Min. 3 Scope and approachNamei)Nameii) | Min. 2 Brief on the general information | | | | | | |
| i) Name ii) Name Min. 4 Key contacts for the audit Name a) Name b) | Min 3 Scone and approach | | | | | | |
| ii) Min. 4 Key contacts for the audit a) b) Name | | | | Name | | | |
| Min. 4 Key contacts for the audit a) Name b) Image: Contact of the audit | | | | | | | |
| a) Name | | | | | | | |
| b) | | - | | Name | | | |
| | | | | | | | |
| | м | | | | | | |

Public Sector Entities Internal Audit Manual, Kenya

Min. 6 Risks Min. 7 Additional Expectations or Concerns Min. 8 AOB Prepared by: Reviewed by: Name

Date:

Date: