Template 4: The Internal Audit Universe

```
                    ┌─────────────────────────┐
                    │   Board of Directors    │
                    └───────────┬─────────────┘
                                │
                                ▼
                    ┌─────────────────────────┐
                    │ Chief Executive Officer │
                    └───────────┬─────────────┘
                                │
                                ▼
                ┌─────────────────────────────────┐
                │ Directorate-Heads of various     │
                │ departments                      │
                └───────────────┬─────────────────┘
                                │
                                ▼
        ┌───────────────────────────────────────────────┐
        │ Managers and Staff-For various departments as  │
        │ highlighted below                              │
        └───────────────────────────────────────────────┘
```

Commercial Services
- Sales and Marketing
- PR/Communication
- Business Development

Finance/ Accounts

Procurement/ Supply Chain
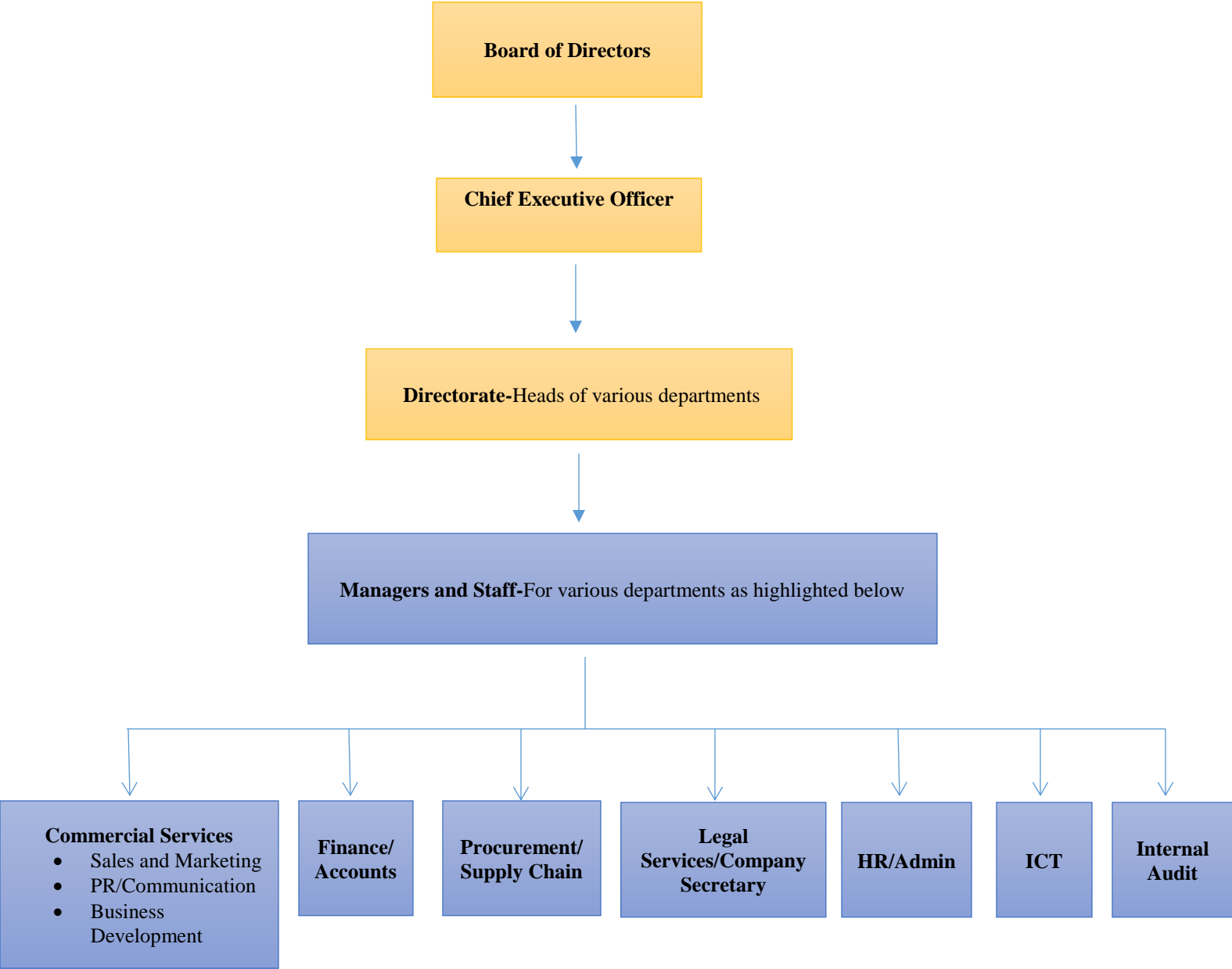
Legal Services/Company Secretary

HR/Admin

ICT

Internal Audit

1.   **Introduction**

The Audit Universe is the entire population of potential auditable areas in the public sector entity. The following are the key identified processes/functions that make up the public sector audit universe.

2.   **Function XX**

Insert name of the directorate or division on the header (e.g. Finance Directorate)

Name of Functions within the directorate/division	Auditable Business Process/Activity
E.g. Financial Reporting and Accounting	Suppliers Payment
	Petty cash management
	Fixed assets management
	Management Accounts
E.g. Treasury Management	Management of finances and cash flows
	Bank account reconciliation
	Cheque books and EFT control and management

3.   **Function XX**

Insert name of the directorate or division on the header (e.g. Human Resource and Administration Division)

Name of Functions within the directorate/division	Auditable Business Process/Activity
E.g. Human Resource Department	Planning and recruiting
	Training and development
	Termination of employment
	Employees relation
	Medicare and wellness
	Reward and payroll
E.g. Administration Department	Transport
	Security
	Administration