

Template 39 : Engagement Completion Checklist

County Government Entity _____.

Assignment _____ Period _____.

A. Planning control checklist		Lead Internal Auditor			Notes
		Work Paper Reference	Initials	Date	
1	Issue audit notification letter				
2	Developing Audit Plan and Audit Program				
	<ul style="list-style-type: none"> Understanding the operations of the Auditee (this includes Risk Assessment, Analytical review and review of the work performed by the external auditors); 				
	<ul style="list-style-type: none"> Objectives, Scope and Methodology; 				
	<ul style="list-style-type: none"> Audit planning memorandum 				
	<ul style="list-style-type: none"> Audit work allocation; and Audit Budget. 				
	<ul style="list-style-type: none"> Audit programme 				

B. Field Work control checklist					Notes
		Work paper reference	Initials	Date	
	<ul style="list-style-type: none"> Did we carry out the work envisaged by the strategies for individual audit objectives? 				

• Are conclusions adequately supported by evidence contained in the file?				
• Are work papers adequately laid out and do they contain the information required by the audit methodology?				
• Has there been a file review by the team leader?				
• Have all review points been cleared?				

C: Pre- filing checklist			
1. Work papers contain the following:	W/P Ref	Yes	N/A
• Audit work assignment and budget time budget and milestone dates;			
• Audit notification letter;			
• Audit programs approved by the HIA;			
• Exit conference notes;			
• Budget to actual variance analysis			
• Record of control weakness			
• Final report, cross-reference to findings;			
2. Work papers were:			

<ul style="list-style-type: none"> • Cross-referenced from the audit program; 			
<ul style="list-style-type: none"> • Signed off by the preparer and reviewer. 			
3. All versions of draft audit reports have been removed from the work papers.			
4. Review notes have been removed from the work papers.			
5. Extraneous materials have been removed from the work papers.			

D: Audit Wrap up checklist			
	W/P Ref	Yes	N/A
<ul style="list-style-type: none"> • Have the objectives of the audit been met? 			
<ul style="list-style-type: none"> • Are all significant issues included in the report? 			
<ul style="list-style-type: none"> • Has the report been discussed with management and management comments obtained? 			
<ul style="list-style-type: none"> • Is the distribution of the report appropriate? 			

E: Report pre-issue checklist	Draft	Final	N/A
The audit report includes:			
<ul style="list-style-type: none"> • Cover letter (cover letter for final audit report must be signed by the HIAU); 			
<ul style="list-style-type: none"> • Title page; 			
<ul style="list-style-type: none"> • Table of contents, if appropriate; 			
<ul style="list-style-type: none"> • Executive Summary; 			

<ul style="list-style-type: none"> • Purpose of the audit, including scope and objectives as appropriate; 			
<ul style="list-style-type: none"> • Scope of the audit, including time period covered, functions or processes reviewed, and audit techniques used, as appropriate; 			
<ul style="list-style-type: none"> • Background information describing the audited organization or activity; 			
<ul style="list-style-type: none"> • Audit results <ul style="list-style-type: none"> i. Audit findings; ii. Audit conclusions (opinions); and iii. Audit recommendations (or its equivalent). 			
<ul style="list-style-type: none"> • Management’s response or management’s action plan; 			
<ul style="list-style-type: none"> • Schedules and attachments, as appropriate, to support or provide additional detail for report content; and 			
<ul style="list-style-type: none"> • Draft report is clearly labelled as a draft. 			

F. Project Close		Lead Internal Auditor			Notes
		Work Paper Reference	Initials	Date	
1	Auditee Satisfaction Survey issued to the auditee				
2	Completed Auditee Satisfaction Survey discussed with the auditee				
3	All electronic working paper file documents saved on the server				
4	Team debrief held				
5	Individual audit team member assessments finalised				