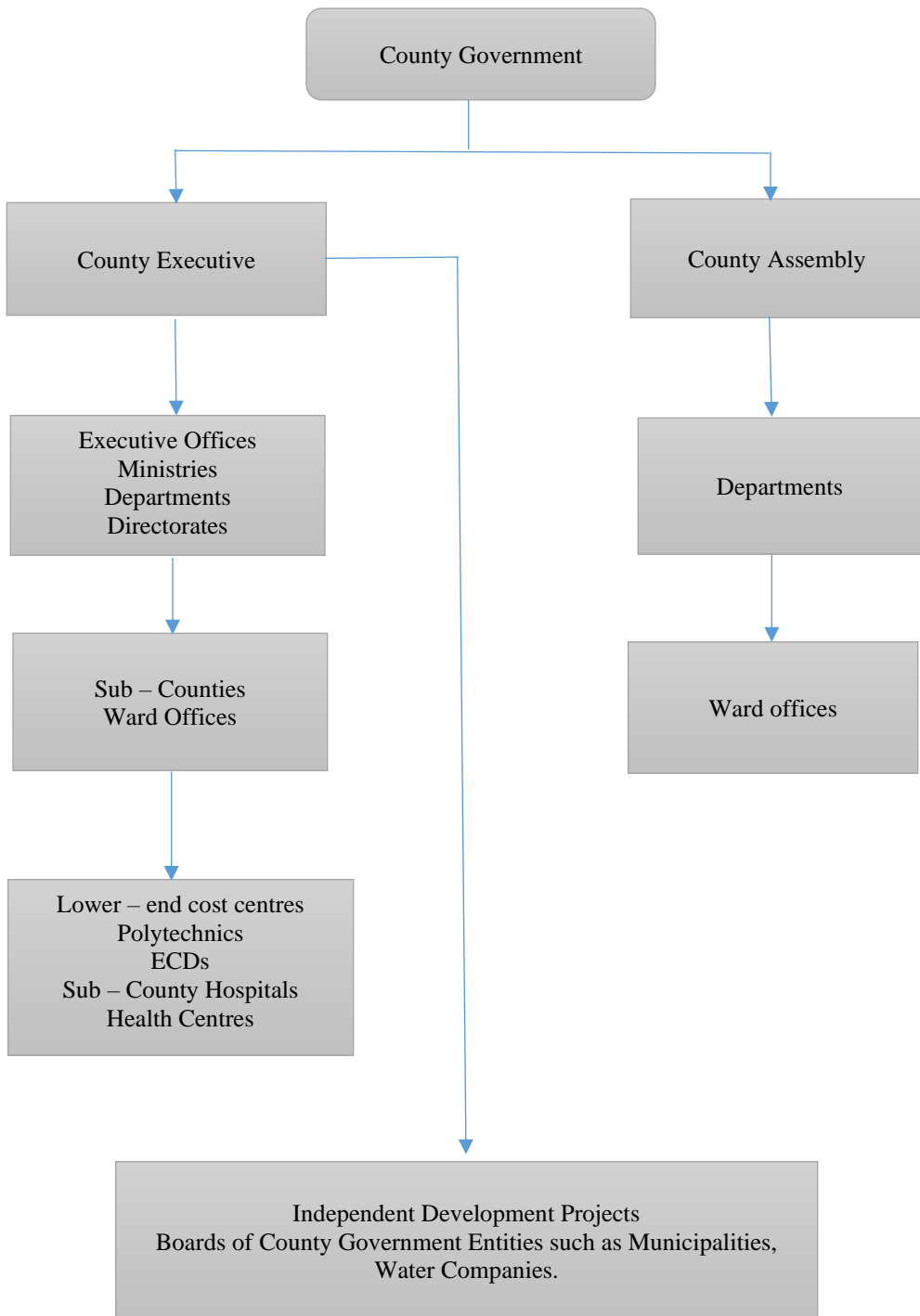


Template 7: The Internal Audit Universe

Structure



Audit Universe

1. Introduction

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