Entrance Meeting
Discuss planned audit
Solicit input
Explain timing and resources

Exit Meeting
Discuss audit results
Resolve questions and concerns
Discuss corrective action plans

Planning
- Define Audit Objectives and Methodology
  • Provide audit notification letter
  • Gather background information
  • Identify risks
  • Create audit program

Fieldwork
- Gather Evidence to Accomplish Audit Objectives
  • Conduct interviews
  • Review documentation and processes
  • Test transactions and documentation

Reporting
- Communicate Audit Results
  • Provide draft report
  • Obtain corrective action plans
  • Distribute final report to appropriate individuals

Follow-Up
- Review Corrective Actions and Results
  • Interview staff
  • Review new processes and documentation
  • Re-audit