**Engagement Completion Checklist**

Process Reviewed .

Assignment Period .

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| 1. **Planning control checklist** | | Lead Internal Auditor | | | Notes |
| Work Paper Reference | Initials | Date |
| 1 | Issue audit notification letter |  |  |  |  |
| 2 | Developing Audit Plan & Audit Program |  |  |  |  |
|  | * Understanding the operations of the Audit client (this includes Risk Assessment, Analytical review and review of the work performed by the external auditors); |  |  |  |  |
|  | * Objectives, Scope and Methodology; |  |  |  |  |
|  | * Audit planning memorandum |  |  |  |  |
|  | * Audit work allocation; and Audit Budget. |  |  |  |  |
|  | * Audit programme |  |  |  |  |

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| 1. **Field Work control checklist** |  | | | Notes |
| Work paper reference | Initials | Date |
| 1. Did we carry out the work envisaged by the strategies for individual audit objectives? |  |  |  |  |
| 1. Are conclusions adequately supported by evidence contained in the file? |  |  |  |  |
| 1. Are work papers adequately laid out and do they contain the information required by the audit methodology? |  |  |  |  |
| 1. Has there been a file review by the team leader? |  |  |  |  |
| 1. Have all review points been cleared? |  |  |  |  |
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| **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: |  |  |  |
| * Cross-referenced from the audit program; |  |  |  |
| * 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. |  |  |  |

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| **D: Audit Wrap-up checklist** |  |  |  |
|  | **W/P**  **Ref** | **Yes** | **N/A** |
| 1. Have the objectives of the audit been met? |  |  |  |
| 1. Are all significant issues included in the report? |  |  |  |
| 1. Has the report been discussed with management and management comments obtained? |  |  |  |
| 1. Is the distribution of the report appropriate? |  |  |  |

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| **E: Report Pre-Issue Checklist** | Draft | Final | N/A |
| The audit report includes: |  |  |  |
| * Cover letter (cover letter for final audit report must be signed by the HIA); |  |  |  |
| * Title page; |  |  |  |
| * Table of Contents, if appropriate; |  |  |  |
| * Executive Summary; |  |  |  |
| * Purpose of the audit, including scope and objectives as appropriate; |  |  |  |
| * Scope of the audit, including time period covered, functions or processes reviewed, and audit techniques used, as appropriate; |  |  |  |
| * Background information describing the audited organization or activity; |  |  |  |
| * Audit results   1. Audit findings;   2. Audit conclusions (opinions); and   3. Audit recommendations (or its equivalent). |  |  |  |
| * Management’s response or management’s action plan; |  |  |  |
| * Schedules and attachments, as appropriate, to support or provide additional detail for report content; and |  |  |  |
| * Draft report is clearly labelled as a draft. |  |  |  |

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