

Audit Process



1. Send audit notification letter
2. Gather background information
3. Identify risks
4. Create Audit Program

PLANNING

1. Conduct interviews
2. Review documentation and process
3. Test transactions and documentation.

FIELDWORK

1. Provide draft report for comments
2. Obtain corrective action plans
3. Distribute final report to appropriate and required individuals

REPORTING



ENTRANCE MEETING

1. Discuss planned audit
2. Solicit input
3. Explain timing and resources.

EXIT MEETING

1. Discuss audit results
2. Resolve questions and concerns
3. Discuss corrective action plans

FOLLOW-UP

1. Interview staff
2. Review new processes and documentation
3. Re-audit



Business Approach To Internal Auditing

AW Chickering



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