

Mpumalanga Department of Finance  
Internal Audit

<b>Prepared by</b>	
<b>Date</b>	
<b>Reviewed by</b>	
<b>Date</b>	

**AUDIT PROGRAMME: [PROCESS]**

<b>Audit objective</b>	<b>Risks identified with management and staff that may have a negative effect on the achievement of process objectives (1).</b>	<b>Internal controls implemented by management to manage risks down to acceptable levels (2).</b>	<b>Audit Procedures to be performed to evaluate the current control(s) or reasons why procedures can not be performed</b>	<b>Done by</b>	<b>WP Ref</b>	<b>Finding Ref</b>

1. Should be not applicable if project is not risk based.
2. List controls per policy/prescript if not a risk based project.