

Mpumalanga Department of Finance
Internal Audit

Internal Audit Project Instruction

1. **Auditee:**

Mpumalanga Department of Finance
Head Office: Nelspruit
Kwamhlanga Regional Office
Evander Regional Office
Bushbuckridge Regional Office
All Satellite Offices

2. **Project Name and Number:**

[PROJECT NAME]

[PROJECT NUMBER] eg. 2011-2012-01

3. **Function or Process**

[Function or process]

4. **Project Description**

[Insert brief description]

eg. Review the overall control environment within the Department of Finance to ensure that controls and governance issues are effectively addressed within the department.

5. **Timing**

[DURATION]

1 May 2011 to 31 August 2011

HOURS AVAILABLE

[Time]

6. **Reporting Deadline**

Interim Report Date: [Date]

Final Report Date: [Date]

7. **Staffing and Budget**

Name

Rank

Manager

Assistant Manager

Assistant Manager

Internal Auditor

Internal Auditor

8. Audit Scope

This review will focus on the evaluation of the adequacy and effectiveness of the departments governance, risk management and control processes to achieve objectives.

The scope of the engagement also includes access to all systems, records, personnel and property of the department needed to achieve the objectives on the focus area being audited.

The provisional scope of this project, which is subject to confirmation and agreement, will be specific to the [process]. These include:

- List scope
 - *[Insert specific focus areas, i.e. evaluation of the internal controls implemented to manage a specific risk relating to the specific focus area].*
 - *Insert specific focus areas, i.e. evaluation of the internal controls implemented to manage a specific risk relating to the specific focus area].*

9. Audit Period

The audit project is to cover the period: *1 April 2011 to 31 August 2011*

10. Audit Objectives

Audit objectives to be achieved:

1. To evaluate that
2. To evaluate that
3. To evaluate that
4. To evaluate that

COSO Framework for Internal Control and Control Objectives:

	Compliance with laws, regulations, policies	Reliability and integrity of reporting / information	Effectiveness and Efficiency of operations	Safeguarding of assets
Control Environment	Audit objective:	Audit objective:	Audit objective:	Audit objective:
Risk Assessment	Audit objective:	Audit objective:	Audit objective:	Audit objective:
Control Activities	Audit objective:	Audit objective:	Audit objective:	Audit objective:
Information and Communication	Audit objective:	Audit objective:	Audit objective:	Audit objective:
Monitoring	Audit objective:	Audit objective:	Audit objective:	Audit objective:

11. Special Instructions

All working papers are to be signed off immediately after completion.
Time schedule is to be updated daily.

12. Approval

Approved by the CAE: _____ Date: _____

Received by: _____ Date: _____