

Mpumalanga Department of Finance  
Internal Audit

Prepared by	
Date	
Reviewed by	
Date	

**PROCESS:**

Human Resource Management

**AUDIT OBJECTIVE:**

To determine if the controls implemented by management to ... *[Copy directly from audit program]*

**AUDIT PROCEDURES:**

*The audit procedures as defined in the audit program. [Copy directly from audit program]*

**SAMPLE SELECTION:**

*The samples should preferably contain the latest completed control. Other sample items can be selected using analytical review results as a guideline, i.e. month with the most receipts, lowest receipts, most likely human error - holiday periods like April and December, Fridays and high leave periods. The rule of thumb is: "Always rely on auditor scepticism." The detail as to how (size of population, size of sample, method of selection, etc) and from where (Name of report and format – electronic / paper) the sample and period were selected should be indicated on the working paper.*



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**Tick Mark Legend:**


**NOTES:**

Examples

- N1 No quotes obtained
- N2 No bid committee approval
- N3 Request exceeds threshold but not advertised

**Conclusion:**

Based on the audit procedures performed it appears that controls in place to ensure that *[insert the objective ]*, are *[functioning effectively]* / *[are not functioning effectively]*.

*[The conclusion should be in line with the objective]*