## 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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Sample Size:	Population Size:
Sample Value:	Population Value:
Sampling Method:	
Sampling Period:	

## **AUDIT WORK:**

Sample Source:

Document the results of the audit procedures performed with supporting documents for all procedures (correct and incorrect) The root cause and potential impact should also be documented.

No	Date	Trans No	Name	Amount	Proc 1	Proc 2	Proc 3	Proc 4	Proc 5
					N1				
					N2				
					N3				

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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]