

Audit Work Plan Development

The project manager begins the planning phase of the audit and develops the Audit Work Plan (GAGAS §8.03 – 8.07, Planning, §8.33 – 8.35, Preparing a Written Audit Plan). The project manager will develop the work plan according to the scope of the audit/project. The Audit Work Plan documents the audit objectives and addresses relevant risks. The Audit Work Plan will include the audit scope and methodology, which support the audit objectives. This provides assurance that the data gathered is sufficient and appropriate. (See Attachment 6) Once the Audit Work Plan prepared, the project manager will submit it to the Unit Commander for approval.

Auditors also conduct various projects, including examinations, reviews, compilations and agreed upon procedures, and are required to apply the same auditing standards and processes (GAGAS §7.34, Examination Engagement Documentation).

The project manager should determine the audit population, including the best way to retrieve that data. The population may vary depending upon the audit. Population is defined by the Institute of Internal Auditors as the following:

...Population is defined as, the entire set of data from which a sample is selected and about which the internal auditor wishes to draw conclusions.
