**INDIVIDUAL AUDIT PLAN**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Audit title: | | | Planning, budgeting and reporting | | | | | |
| **Mark (designation) from the internal audit annual plan/Motion to conduct internal audit:** | | | ….. | | | | | |
| **Organisational units involved in the audit process:** | | | Planning sector, Budget sector, Treasury sector, IT Department | | | | | |
| **Audit team leader:** | | | XX | | | | | |
| **Audit team members:** | | | YY  ZZ | | | | | |
| **Audit objectives:**   1. Confirm that the organisation has set up an internal control system which is being implemented effectively in order to have the organisation goals be aligned with the strategic framework (development strategy, PAR, PFM and PIFC strategies), and that budget funds are planned in a manner that enables program budgeting and budget execution monitoring, as well as budget program activities that make organisation goal realisation possible. | | | | | | | | |
| **Audit scope:**  Adequacy of the mid-term and annual planning process (planning methodology) 2018-2020 – Planning sector  Adequacy of the mid-term and annual budgeting process / program budgeting 2018-2020 (budgeting methodology) and budget execution monitoring (FMIS – Financial Management Information System) – Budgeting sector, Treasury sector  Links between the processes and the way the processes function / application (communication, coordination), IT support (interface) – Planning sector, Budgeting sector, IT Department.  Process effectiveness  The audit will be performed in the period dd/mm/yy – dd/mm/yy | | | | | | | | |
| **Audit methods:**  **Review/observation**  **Interviews/talks**  **Checks/analysis/comparison/analytical reviews etc.** | | | | | | | | |
| **AUDITOR DAYS** | | | | | | | | |
|  | **Team leader** | | **Auditor I** | | **Auditor II** | | **TOTAL** | |
| **Audit phases** | Planned | Achieved | Planned | Achieved | Planned | Achieved | Planned | Achieved |
| I Audit planning and  preliminary activities | **2** | **x** | **2** | x | 2 | **x** | **6** |  |
| II Establishing and recording  the system | **1** | **x** | **1** | x | 1 | **x** | **3** |  |
| III Internal control  evaluation | **3** | **x** | **3** | x | 3 | **x** | **9** |  |
| IV Internal control  testing | **3** | **x** | **3** | x | 3 | **x** | **9** |  |
| V Final assessment of  internal control | **3** | **x** | **3** | x | 3 | **x** | **9** |  |
| VI Audit report  draft | **1** | **x** | **1** | x | 1 | **x** | **3** |  |
| VII Final audit  report | **1** | **x** | **1** | x | 1 | **x** | **3** |  |
| **TOTAL** | **14** | **x** | **14** |  | **14** | **x** | **42** |  |
| **PLANNED AND MET DEADLINES** | | | | | | | | |
|  | **Planned date** | | | | **Realisation date** | | | |
| Start of internal audit | **dd/mm/yy** | | | |  | | | |
| Audit report draft | **dd/mm/yy** | | | |  | | | |
| Final audit report | **dd/mm/yy** | | | |  | | | |

**Prepared by Approved by**

**Audit team leader/internal auditor Head of the Internal Audit Division**