

AUDIT OPENING MEETING AGENDA

A practical agenda to align Internal Audit and management before fieldwork begins.

1. Introductions

Audit team, process owner, key management contacts and engagement coordinator.

2. Why the Audit Is Taking Place

Approved audit plan, management request, regulatory requirement or other mandate.

3. Audit Objective and Scope

What the engagement is intended to assess, period under review, locations, systems and key exclusions.

4. Key Risks and Recent Changes

Major process risks, system changes, restructuring, incidents, new suppliers/customers, projects or known control challenges.

5. Audit Approach

Walkthroughs, interviews, data analysis, sample testing, physical verification and other planned procedures.

6. Information Requirements

Initial document/data request, responsible contacts, format required and expected delivery dates.

7. Timing and Milestones

Fieldwork dates, progress discussions, draft report, management responses and final report.

8. Communication Protocol

Who should receive requests, how emerging issues will be discussed and escalation route for delays or access restrictions.

9. Questions From Management

Clarify expectations and any concerns before fieldwork begins.

10. Immediate Next Steps

Confirm owners, due dates, first walkthroughs/interviews and outstanding information.

Meeting Record

Date	[]
Audit Area	[]
Process Owner	[]
Audit Lead	[]
Key Agreements / Actions	[]
Next Meeting / Update	[]