

FREE AUDIT PLANNING CHECKLIST

A practical pre-fieldwork checklist to help you start an audit with clarity, focus and enough evidence to support your approach.

Use this before fieldwork begins.

Tick each item only when you have considered it, obtained the relevant information, or documented why it does not apply. This checklist supports professional judgment; it does not replace it.

1. Understand the engagement

- Confirm the audit area, process, location and period under review.
- Understand why the audit is being performed and what management expects from it.
- Review the approved audit plan, engagement mandate or instruction.
- Define what is inside the scope and what is outside the scope.
- Identify the key process owners and other people you may need to interview.

2. Understand the business and process

- Obtain the current policy, procedure, process flow and relevant standard operating procedures.
- Understand the process from initiation to completion, including system and manual steps.
- Identify major systems, spreadsheets, interfaces and reports used in the process.
- Understand important performance targets, volumes, values and trends.
- Note major changes since the last audit: people, systems, suppliers, structure, regulation or process.

3. Identify risks and controls

- List the key things that could prevent the process from achieving its objectives.
- Consider financial, operational, compliance, fraud, technology and business continuity risks.
- Identify the controls management says are in place for each significant risk.
- Determine who performs each key control, how often it operates and what evidence it leaves.
- Consider where management override, segregation of duties conflict or excessive access could occur.

4. Review previous information

- Read the previous audit report and note unresolved or recurring issues.
- Review relevant investigation reports, incident reports and management complaints.
- Check prior agreed actions and whether management reported them as closed.
- Review important internal and external assurance reports where relevant.

5. Prepare data and evidence requests

- Prepare a document and data request list linked to your audit objectives and risks.
- Specify the period, fields and format required for data rather than asking vaguely for all records.
- Request source evidence where necessary, not only summaries prepared for the audit.
- Agree realistic submission dates and identify the person responsible for each request.
- Plan how you will validate the completeness and reliability of data received.

6. Design the audit approach

- Translate significant risks into clear audit objectives and procedures.
- Decide which controls require walkthroughs, design assessment and operating effectiveness testing.
- Define the population for each test before selecting samples.
- Document the sampling method and why the sample is appropriate.
- Identify areas where data analysis can test the full population rather than a small sample.
- Plan interviews, site visits, observation and physical verification where relevant.

7. Organise the engagement

- Agree responsibilities within the audit team.
- Set key dates for planning, fieldwork, review, close-out and reporting.
- Hold an opening meeting where appropriate and confirm scope, timing and information needs.
- Document potential limitations early and escalate significant delays or access restrictions.
- Create a clear working-paper structure before testing begins.

FINAL PLANNING CHALLENGE

Before you start testing, can you answer these questions clearly?

■	What exactly am I trying to provide assurance over?
■	What are the most significant risks in this process?
■	Which controls should reduce those risks?
■	What evidence will prove whether those controls actually operated?
■	What data population am I testing, and how do I know it is complete?
■	What would make me change or expand my audit approach?

Remember

Good fieldwork usually starts with good planning. Do not rush into sampling because documents have arrived. Understand the process, connect the risks to the controls, and know what each test is supposed to prove.

Want deeper, ready-to-use audit guidance?

Explore The 360° Guide to Auditing and Steal My Checklist at Audittribe.

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