

13.6. Audit Planning Memo

Name of Auditee Organisation: _____

Internal Audit Planning Memo (Period - ____ to ____)

Organisation Background

Overview – Organisation Function

Audit Objectives

Audit Period

Scope of work

Engagement understanding and Key Focus Areas

Accounting**Approach****Audit Team, areas & Timeline****Engagement Deliverables****Audit Challenges & Mitigation Actions****Key Auditee Contacts**

Sl. No.	Name (Designation)	Mobile	Email id

13.7. Intimation Letter

Particulars	Information
Period of Accounts covered during audit	
Date of previous audit of Organisation	
Details of HOD of the department planned to be audited	
Details of the DDOs and other offices of the department planned to be audited	
Planned working days for audit	
Planned date of Commencement of Audit	
Planned date of Completion of Audit	
Months selected for Audit	
Audit Official Assigned for conducting audit	
Initial Data Request	
Key/ Major Person Contacts	
Organisational chart of the Department/ Auditable Unit	
Department manual, policies and procedures	
Government orders (department/ office circulars)	
Previous years' internal audit and CAG reports	
Financial Statements	
Periodic MIS reports	
Authority Manual/ Approval Matrix	
Cash/ Bank Book	
Department Financial Budget	
Statutory Audit report (if applicable)	

13.8. Minutes of Meeting

Particulars	Information	
Name of Department		
Date of meeting		
Place of meeting		
Members present (Total No.)		
Names of members present	Designation	Signature
Agenda of the Meeting		
Key issues discussed in the meeting		
Distribution of minutes to		
Name of Minutes keeper		

13.9. Audit Finding Data Sheet

Sl. No.	Name of Department audited	Date of Commencement of Audit	Date of Completion of Audit	Brief Description of the Audit Observations	Impact of the Audit Observations		Communication of the Audit Observations to the Auditee Department	R E M A R K S
					Financial	Non-Financial		