Audit Plan Activities: Step-by-Step

1

Determine audit subject.
Identify the area to be audited (e.g., business function, system, physical location).

2

Define audit objective.
Identify the purpose of the audit. For example, an objective might be to determine whether program source code changes occur in a well-defined and controlled environment.

3

Set audit scope.
Identify the specific systems, function or unit of the organization to be included in the review. For example, in the previous example (program changes), the scope statement might limit the review to a single application, system or a limited period of time.

4

Perform preaudit planning.
- Conduct a risk assessment, which is critical in setting the final scope of a risk-based audit. For other types of audits (e.g., compliance), conducting a risk assessment is a good practice because the results can help the IS audit team to justify the engagement and further refine the scope and preplanning focus.
- Interview the auditee to inquire about activities or areas of concern that should be included in the scope of the engagement.
- Identify regulatory compliance requirements.
- Once the subject, objective and scope are defined, the audit team can identify the resources that will be needed to perform the audit work.

5

Determine steps for data gathering.
At this stage of the audit process, the audit team should have enough information to identify and select the audit approach or strategy and start developing the audit program. Some of the specific activities in this step are:

- Identify and obtain departmental policies, standards and guidelines for review.
- Identify any regulatory compliance requirements.
- Identify a list of individuals to interview.
- Identify methods (including tools) to perform the evaluation.
- Develop audit tools and methodology to test and verify controls.
- Develop test scripts.
- Identify criteria for evaluating the test.
- Define a methodology to evaluate that the test and its results are accurate (and repeatable if necessary).

Creating an Audit Program

The first step in creating an audit program is to develop an audit plan. An audit plan should comprise all five steps shown here. Once you have researched and completed a properly executed audit plan, the result is an audit program, ready for implementation.

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