###### General Process Understanding

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| --- | --- | --- |
| Assignment Name | | Assignment No |
| Engagement Manager |
| Company Name |  | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Process**1 |  | | | | **Major Process Name** | |  | |
| **Process Owner** |  | | **Division** | |  | **Location** | |  |
| **Date of Process Analysis** |  | **No of Employees** | |  | **System** | ***ERP / Manual*** | | |
| **Process Objectives** | | | **Process – Performance Measures** | | | | | |
| **Process Map**2 | | | | | | | | |
|  | | | | | | | | |

1 Document only the most important processes which relate to our audit objectives.

2 Process Maps can also be done using MS-Visio, Excel. Whereas, MS-Word may be most frequently used tool.

**Type of Boxes for Process Mapping**34

Decision Box

Filing, Document, Form etc.,

Process Gap Indicator

Process / Activity / Action Box

3 We recommend basic flow charting techniques for process flow. You may also use advanced techniques where necessary.

4 Process flow should be signed off with the process owners.