###### Planning and Execution of Audit Programme

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

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| **Sl No** | **Process / Area** | **Auditor** | **Process Owner** | **Planned Date** | **Actual Date** | **Status** | **Work Paper** | **Remarks** |
| **A** | **Corporate** |  |  |  |  |  |  |  |
| 1 | Leadership |  |  |  |  |  |  |  |
| 2 | Operational |  |  |  |  |  |  |  |
| 3 | Communication |  |  |  |  |  |  |  |
| 4 | Marketing |  |  |  |  |  |  |  |
| **B** | **Finance and Accounts** |  |  |  |  |  |  |  |
| 1 | Receivables |  |  |  |  |  |  |  |
| 2 | Payables |  |  |  |  |  |  |  |
| 3 | Financial Closures |  |  |  |  |  |  |  |
| 4 | Cash Management |  |  |  |  |  |  |  |

***Risks, Checklists, Audit Programme***

**125**

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| **C** | **HR** |  |  |  |  |  |  |  |
| 1 | Planning |  |  |  |  |  |  |  |
| 2 | Recruitment |  |  |  |  |  |  |  |
| 3 | Induction |  |  |  |  |  |  |  |
| 4 | Attendance |  |  |  |  |  |  |  |
| 5 | Payroll |  |  |  |  |  |  |  |
| 6 | Performance Appraisal |  |  |  |  |  |  |  |
| 7 | Training |  |  |  |  |  |  |  |
| 8 | Separation |  |  |  |  |  |  |  |
| 9 | Statutory |  |  |  |  |  |  |  |
| **D** | **Inventory** |  |  |  |  |  |  |  |
| 1 | Receipts |  |  |  |  |  |  |  |
| 2 | Stacking |  |  |  |  |  |  |  |
| 3 | Issue |  |  |  |  |  |  |  |
| 4 | Reconciliations |  |  |  |  |  |  |  |
| **E** | **IT** |  |  |  |  |  |  |  |
| 1 | Security Policy |  |  |  |  |  |  |  |
| 2 | IT Assets |  |  |  |  |  |  |  |

***Manual on Internal Audit***

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| **Sl No** | **Process / Area** | **Auditor** | **Process Owner** | **Planned Date** | **Actual Date** | **Status** | **Work Paper** | **Remarks** |
| 3 | HR Security |  |  |  |  |  |  |  |
| 4 | Physical Security |  |  |  |  |  |  |  |
| 5 | IT Dept |  |  |  |  |  |  |  |
| 6 | Access Controls |  |  |  |  |  |  |  |
| 7 | Events |  |  |  |  |  |  |  |
| **F** | **Marketing** |  |  |  |  |  |  |  |
| 1 | Targeting |  |  |  |  |  |  |  |
| 2 | Strategic Evaluation |  |  |  |  |  |  |  |
| 3 | CRM |  |  |  |  |  |  |  |
| 4 | Monitoring |  |  |  |  |  |  |  |
| **G** | **Procurement** |  |  |  |  |  |  |  |
| 1 | Requisitions |  |  |  |  |  |  |  |
| 2 | PO Releases |  |  |  |  |  |  |  |
| 3 | VD Management |  |  |  |  |  |  |  |
| **H** | **Production** |  |  |  |  |  |  |  |
| 1 | Production Planning |  |  |  |  |  |  |  |
| 2 | Raw Material Charging |  |  |  |  |  |  |  |
| 3 | Production Line |  |  |  |  |  |  |  |

***Risks, Checklists, Audit Programme***

**127**

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| **Sl No** | **Process / Area** | **Auditor** | **Process Owner** | **Planned Date** | **Actual Date** | **Status** | **Work Paper** | **Remarks** |
|  | Finished Goods |  |  |  |  |  |  |  |
| **I** | **Sales and Despatch** |  |  |  |  |  |  |  |
| 1 | Sales Planning |  |  |  |  |  |  |  |
| 2 | Order Management |  |  |  |  |  |  |  |
| 3 | Invoicing |  |  |  |  |  |  |  |
| 4 | Collection |  |  |  |  |  |  |  |
| **J** | **Statutory** |  |  |  |  |  |  |  |
| 1 | Central Excise |  |  |  |  |  |  |  |
| 2 | Income Tax |  |  |  |  |  |  |  |
| 3 | Service Tax |  |  |  |  |  |  |  |
| 4 | Sales Tax / VAT |  |  |  |  |  |  |  |
| 5 | ESI |  |  |  |  |  |  |  |
| 6 | Workmen’s Compensation |  |  |  |  |  |  |  |
| 7 | Minimum Wages |  |  |  |  |  |  |  |
| 8 | Payment of Wages |  |  |  |  |  |  |  |
| 9 | Professional Tax |  |  |  |  |  |  |  |
| 10 | Shop & Establishments |  |  |  |  |  |  |  |

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| 1 | Payment of Bonus |  |  |  |  |  |  |  |
| 2 | Payment of Gratuity |  |  |  |  |  |  |  |
| 3 | Contract Labour |  |  |  |  |  |  |  |
| **K** | **Administration** |  |  |  |  |  |  |  |
| 1 | Facilities Planning |  |  |  |  |  |  |  |
| 2 | Security |  |  |  |  |  |  |  |
| 3 | House Keeping |  |  |  |  |  |  |  |
| 4 | Maintenance and Fixed Assets |  |  |  |  |  |  |  |
| **L** | **Others** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |