

Audit Program Example

Step	Audit Procedure	Perf'd/ Approved By	Workpaper Reference
BACKGROUND & PLANNING			
	Obtain adequate background information on the audit area such as: <ul style="list-style-type: none"> • General ledger account listing • Audit reports from other audit and/or compliance groups 		
	Review policies and procedures for completeness verifying they at a minimum address compliance with laws and regulations.		
INFORMATION SYSTEMS			
The following represents general information systems testwork to be performed if warranted based on the risk posed by individual systems.			
	Determine and list the primary information systems utilized within the operations. Consider performing the following testing based on the risk.		
	Review the process for granting and terminating user access. Perform detailed testing to determine if access is terminated timely.		