### AUDIT PROGRAMS

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| --- | --- | --- | --- | --- | --- |
| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1** |  |  |  |
| **Prepared by:** |  | **Level 2** |  |  |  |
| **Rank:** |  | **Level 3** |  |  |  |
| **Date:** |  |  |  |  |  |

**Audited component: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Assertion**  ***[List all relevant assertions for the component]*** | **Risk** | **Control reliance**  ***[From Reliance on key controls working paper]*** | **Tests of controls procedure** | **Substantive procedure** | **WP Reference**  ***[Refer to the working paper where the procedure will be executed]*** |
| *[Occurrence]* | *[invalid transactions]* | *[high, medium, low]* | **1.** *[Inspect proof that official authorising the payment on the system reviewed supporting documents]* | *[For a sample of recorded purchases inspect supporting documents and establish whether each recorded transaction is supported by corresponding order form, goods received note and invoice]* |  |
|  |  |  | **2.** |  |  |
|  |  |  | **3.** |  |  |
|  |  |  | **4.** |  |  |
|  |  |  | **5.** |  |  |
|  |  |  | **6.** |  |  |

**Note: The approval of the above procedures should be evidenced by the audit manager before fieldwork commences.**

**Approved by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Rank \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date: \_\_\_\_\_\_\_\_\_\_\_\_**