

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

FIELDWORK DESIGN

Audit Work Program Template

A template for converting audit objectives and risks into clear, reviewable audit procedures.



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How to use this template

This template is designed as a practical starting point for audit work program. Complete only the fields that add value to your methodology, keep evidence references traceable, and adapt terminology to your organization. The goal is consistency without turning documentation into bureaucracy.

ENGAGEMENT

WORKSTREAM

AUDITOR

REVIEWER

START DATE

TARGET COMPLETION

GOOD TEMPLATE DISCIPLINE

- Write for the next reviewer, not only for yourself.
- Separate facts, management explanation and auditor judgment.
- Reference evidence rather than pasting everything into the form.
- Record changes to scope, ownership or conclusion as they occur.

Objective & risk

AUDIT OBJECTIVE

RISK ADDRESSED

EXPECTED CONTROL / PRACTICE

Procedure design

PROCEDURE STEPS

POPULATION / SAMPLE

EVIDENCE EXPECTED

Execution record

PERFORMED BY / DATE

RESULT

REVIEWER NOTES / CLEARANCE

Working table

Item / topic	Owner	Due / date	Status	Notes / evidence

EXAMPLE SCENARIO

Objective: determine whether travel claims comply with policy. Procedure: analyze all claims above policy limit and test supporting approval/evidence.

Objective & risk - example

AUDIT OBJECTIVE

Example entry: Objective: determine whether travel claims comply with policy. Procedure: analyze all claims above policy limit and test supporting approval/evidence.

RISK ADDRESSED

Document the specific evidence, rationale and owner relevant to this field.

EXPECTED CONTROL / PRACTICE

Document the specific evidence, rationale and owner relevant to this field.

EXAMPLE NOTE

Examples are intentionally simplified. In a real audit file, keep the wording specific enough that another auditor can understand what happened, why it matters and which evidence supports the conclusion.

Final quality check

- ☐ All mandatory fields are complete or clearly marked not applicable.
- ☐ Evidence references are traceable to the audit file.
- ☐ Important judgments and scope changes are documented.
- ☐ Open items have an owner and target date.
- ☐ The conclusion is consistent with the evidence recorded.
- ☐ Reviewer comments have been resolved or carried forward.

SIGN-OFF / FINAL NOTES

PREPARED BY / DATE

REVIEWED BY / DATE

FINAL CONCLUSION / DECISION

OUTSTANDING FOLLOW-UP