

Audit Scope Builder Tool

Turn a broad audit topic into a focused, defensible engagement scope.



PRACTICAL • WORKABLE • READY TO USE

1. Purpose & When to Use It

Use this tool when an audit starts with a broad request such as “audit procurement” or “review travel expenses.” It helps convert that request into a clear scope by linking objectives, risks, processes, locations, systems and exclusions.

The tool is deliberately short. It is meant to be completed in a planning meeting and then attached to the audit planning file.

How to use this tool

1. Define the audit question or decision you need to support.
2. Complete the inputs using evidence available at the time - do not wait for perfect information.
3. Apply the scoring or decision logic on the next page.
4. Record the rationale behind important judgments.
5. Update the tool when new evidence changes the risk or conclusion.

Core Inputs

1. Business objective / process purpose	
2. Top risks that could prevent the objective	
3. Processes or sub-processes to include	
4. Locations / legal entities / channels	
5. Systems and data sources	
6. Time period under review	
7. Key exclusions and why	
8. Primary stakeholders / process owners	

2. Decision / Scoring Matrix

Use the matrix as a disciplined prompt for judgment. Adapt thresholds to your organization where necessary.

Dimension	Question	0	1	2
Risk relevance	Is the item linked to a material risk?	No	Indirectly	Directly
Control dependency	Could a failure materially affect results/compliance?	Low	Medium	High
Change / instability	Has the area changed recently?	Stable	Some change	Major change
Data availability	Can evidence be obtained efficiently?	Poor	Partial	Strong
Management concern	Is there known concern or recurring issue?	None	Some	High

Judgment Notes

3. Working Sheet

Complete this page during planning, fieldwork or issue validation. Keep entries brief and evidence-based.

Business objective / process purpose	
Top risks that could prevent the objective	
Processes or sub-processes to include	
Locations / legal entities / channels	
Systems and data sources	
Time period under review	
Key exclusions and why	
Primary stakeholders / process owners	

4. Worked Example

The example below shows the level of detail the tool is designed for. Replace it with your own engagement information.

Audit topic	Travel Expenses
Objective	Assess whether travel spending is authorized, reasonable, policy-compliant and accurately reimbursed.
Included	Agency bookings, employee claims, hotel/taxi spend, approvals, corporate cards, high-risk exceptions
Excluded	Relocation benefits and expatriate housing managed under separate HR policies
Final scope statement	Review 12 months of travel and expense activity for selected locations, focusing on approval compliance, duplicate/unsupported claims, policy exceptions and high-risk merchants.

Auditor Reflection

What conclusion would you draw from this example? What evidence would you request next?

5. Quick Reference

Five reminders to keep the tool practical and audit-ready.

- 1 Write the audit objective as an outcome, not as an activity.
- 2 Include only areas that link to an identified risk.
- 3 State exclusions explicitly; silence creates scope creep.
- 4 Use a time period that matches the risk, not an arbitrary calendar year.
- 5 Agree the scope before detailed testing begins.

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