

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

SCOPE DESIGN

Audit Scope Statement Template

A concise template for defining what the audit will cover, what it will not cover and why.



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How to use this template

This template is designed as a practical starting point for audit scope statement. 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

PROCESS OWNER

SCOPE PERIOD

LOCATIONS

SYSTEMS

PREPARED BY

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.

Scope boundaries

PROCESSES INCLUDED

ENTITIES / LOCATIONS INCLUDED

SYSTEMS AND DATA SOURCES

Exclusions

PROCESSES EXCLUDED

LOCATIONS EXCLUDED

REASON FOR EXCLUSION

Scope change control

TRIGGER FOR SCOPE CHANGE

APPROVAL REQUIRED

HOW CHANGES WILL BE DOCUMENTED

Working table

Item / topic	Owner	Due / date	Status	Notes / evidence

EXAMPLE SCENARIO

Include purchase requisition to payment and vendor master changes; exclude strategic category strategy and legal contract drafting.

Scope boundaries - example

PROCESSES INCLUDED

Example entry: Include purchase requisition to payment and vendor master changes; exclude strategic category strategy and legal contract drafting.

ENTITIES / LOCATIONS INCLUDED

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

SYSTEMS AND DATA SOURCES

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