

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

ENGAGEMENT PLANNING

Audit Engagement Planning Template

A structured template for turning an audit request into a focused, risk-based engagement plan.



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How to use this template

This template is designed as a practical starting point for audit engagement planning. 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 TITLE	BUSINESS UNIT / PROCESS
AUDIT SPONSOR	LEAD AUDITOR
PLANNED FIELDWORK DATES	REPORTING DATE

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.

Purpose & background

WHY THIS AUDIT IS BEING PERFORMED

RECENT CHANGES / EVENTS

KEY STAKEHOLDER CONCERNS

Objectives & scope

AUDIT OBJECTIVES

IN-SCOPE ENTITIES / SYSTEMS / PERIOD

OUT-OF-SCOPE AREAS AND RATIONALE

Approach & logistics

PLANNED WALKTHROUGHS

DATA REQUIRED

MILESTONES AND REVIEW POINTS

Working table

Item / topic	Owner	Due / date	Status	Notes / evidence

EXAMPLE SCENARIO

Procurement audit - objective: assess sourcing, approval, vendor and payment controls across Jan-Jun; exclude contract legal terms already reviewed by Legal.

Purpose & background - example

WHY THIS AUDIT IS BEING PERFORMED

Example entry: Procurement audit - objective: assess sourcing, approval, vendor and payment controls across Jan-Jun; exclude contract legal terms already reviewed by Legal.

RECENT CHANGES / EVENTS

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

KEY STAKEHOLDER CONCERNS

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