

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

SAMPLING

Audit Sampling Plan Template

A practical template for documenting population, selection rationale, sample coverage and results.



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How to use this template

This template is designed as a practical starting point for audit sampling plan. 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.

TEST NAME	POPULATION SIZE
POPULATION VALUE	PERIOD
PREPARED BY	REVIEWER

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.

Population & risk

POPULATION SOURCE

COMPLETENESS VALIDATION

RISK CHARACTERISTICS / STRATA

Selection method

SAMPLE SIZE

SELECTION METHOD

HIGH-RISK ITEMS ADDED

Evaluation

EXCEPTIONS FOUND

PROJECTED / QUALITATIVE IMPACT

CONCLUSION ON POPULATION

Working table

Population / stratum	Size	Selection method	Sample	Rationale

EXAMPLE SCENARIO

Population: 18,420 expense claims. Select all > EUR 1,000 plus 40 random claims and 20 weekend/duplicate-risk claims.

Population & risk - example

POPULATION SOURCE

Example entry: Population: 18,420 expense claims. Select all > EUR 1,000 plus 40 random claims and 20 weekend/duplicate-risk claims.

COMPLETENESS VALIDATION

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

RISK CHARACTERISTICS / STRATA

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