



City of Burlington – Office of the City Auditor

Specified procedures on the City Auditor's Internal Audit reports including associated working papers.

Audit Details

Name of Audit Project:

Date of Review:

Performed by (name/title):

Partner review (if required):

Engagement Letter	Meets Requirements	Does not Meet Requirements
Engagement Letter exists and clearly articulates the: <ul style="list-style-type: none"> • Audit scope • Objectives • Timelines • Approach • Key contacts 	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		

Risk & Control Matrix	Meets Requirements	Does not Meet Requirements
A Risk & Control Matrix was used and aligns with the Engagement Letter	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		

Audit Program	Meets Requirements	Does not Meet Requirements
An Audit Program was used and aligns with the Engagement Letter and the Risk & Controls Matrix	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		

Audit Working Papers	Meets Requirements	Does not Meet Requirements
Audit working papers are fully referenced and cross-referenced to appropriate tests, supporting documentation, findings	<input type="checkbox"/>	<input type="checkbox"/>

& recommendation log and the final report.		
Comments:		
Interview notes contain: <ul style="list-style-type: none"> • Interviewee's name, position title and department • When and where the meeting or telephone call occurred • The facts presented by the interviewee(s) 	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		

Findings & Recommendations	Meets Requirements	Does not Meet Requirements
A findings and recommendations log exists	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		
Findings are classified according to severity (i.e. High/Medium/Low/Nominal)	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		
Findings are well developed: enough evidence exists to support the findings and the evidence has a logical, sensible relationship to the findings	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		
The audit objective(s) outlined in the Engagement Letter have been met	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		

Audit Report	Meets Requirements	Does not Meet Requirements
The audit report is factual: each observation, figure or reference is supported by evidence	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		
The audit report was issued in a timely basis: the first draft was issued within 5 business days of receipt of last Management Action Plan(s)	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		
The following areas are addressed by the audit report: <ul style="list-style-type: none"> • Purpose • Introduction and Background • Audit Objectives & Scope • Methodology • Role of Management • Overall Audit Rating • Summary of Audit Findings & Severity • Overall Comments • Key Issues and Recommendations • Management Comments 	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		