



**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):

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

<b>Risk &amp; Control Matrix</b>	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:		

<b>Audit Program</b>	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:		

<b>Audit Working Papers</b>	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"> <li>• Interviewee's name, position title and department</li> <li>• When and where the meeting or telephone call occurred</li> <li>• The facts presented by the interviewee(s)</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		

<b>Findings &amp; Recommendations</b>	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:		

<b>Audit Report</b>	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"> <li>• Purpose</li> <li>• Introduction and Background</li> <li>• Audit Objectives &amp; Scope</li> <li>• Methodology</li> <li>• Role of Management</li> <li>• Overall Audit Rating</li> <li>• Summary of Audit Findings &amp; Severity</li> <li>• Overall Comments</li> <li>• Key Issues and Recommendations</li> <li>• Management Comments</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		