

Mpumalanga Department of Finance  
Internal Audit

**Completion checklist**

PLANNING AND ADMINISTRATION ACTIVITIES	Initials & Date			WP Ref.
	SM: I/A	Manager	In-Charge	
Initial project planning meeting held and minutes of meeting placed on file.				
Notification letter drafted and distributed to all relevant parties.				
Opening conference held.				
Preliminary survey conducted.				
Project Instruction completed, approved and placed on file.				
Project scope included in Notification letter issued.				
Project team planning meeting held.				
Exit conference held and followed up as necessary.				
Future audit observations listing updated.				
Electronic files backed up (only final versions to be filed, including final draft report).				
Client satisfaction survey issued.				
Client satisfaction survey response received and actioned.				
Actual hours / cost vs. budget completed, motivations provided for overruns and relative documentation placed on file.				
Team debrief held.				

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FIELDWORK ACTIVITIES: PROCESS UNDERSTANDING	Initials & Date			WP Ref.
	SM: I/A	Manager	In-Charge	
System description (flow charts) documents completed and placed on file.				

FIELDWORK ACTIVITIES: CONTROL EVALUATION	Initials & Date			WP Ref.
	SM: I/A	Manager	In-Charge	
Audit programmes compiled and approved.				
Fieldwork completed as per audit programme.				
All draft reporting points discussed with management.				

REPORTING ACTIVITIES	Initials & Date			WP Ref.
	SM: I/A	Manager	In-Charge	
Draft report completed issued to the process owner after approval by the Section Head and process management and copy placed on file.				
Feedback received and actioned.				
Report finalised, issued, distributed and copy placed on file.				

QUALITY ASSURANCE ACTIVITIES	Initials & Date			WP Ref.
	SM: I/A	Manager	In-Charge	
All draft and final reporting points supported in the working papers.				

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QUALITY ASSURANCE ACTIVITIES	Initials & Date			WP Ref.
	SM: I/A	Manager	In-Charge	
All points raised in the working papers included in the report or cleared.				
Audit seniors' review of working papers and file completed.				
Report and file reviewed by Manager for consistency of process and deliverables.				
Review queries cleared and review notes removed from the file.				
Management review completed and queries cleared.				
Working paper files finalised, signed off and backed up on server.				