

“Audit selection – strategic and annual planning”

Presenter:

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OUR GOAL

Sharing the experience with the
implementation and development of
PA's

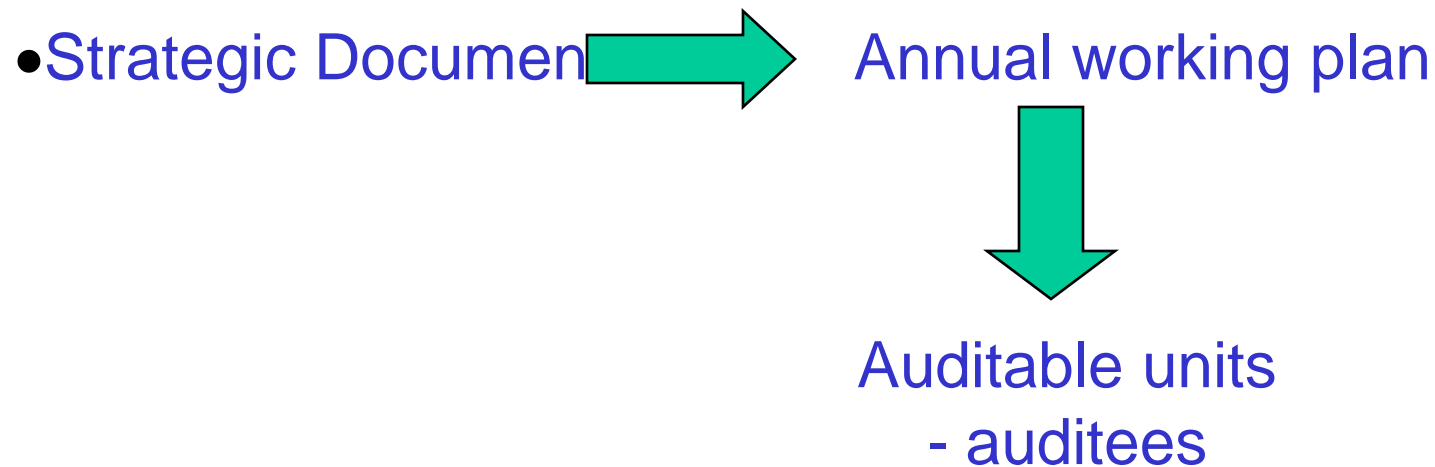
Main topics

- **Why is audit planning process important?**
- **Selecting what to audit;**
- **Selecting audit topics – main steps;**
- **Processes in strategic and annual planning;**

I.1. Why is audit planning process important?

- **Basic principles;**
- **General standards;**
- **Field standards;**
- **Reporting standards;**

I.1. Why is audit planning process important?



I.2. Selecting what to audit

Strategic planning

- What?
- Who?
- Where?
- When?

Depends on the objectives derived from the Development strategy document

Annual planning

- What?
- Who?
- Where?
- When?

Upon the risk assessment analyses, proposals are included into Annual working plan for the current year

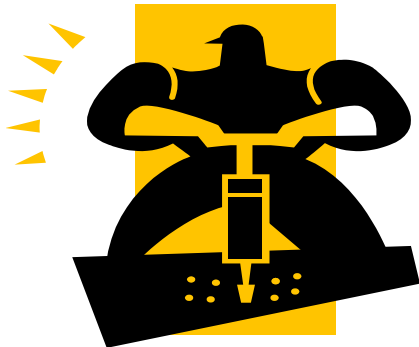
I.2. Selecting what to audit

- **Entities;**
- **Activities;**
- **Programs;**
- **Functions;**
- **Projects;**
- **Public services issues;**
- **Organizational issues and**
- **other.**

I.3. Selecting what to audit – main steps

- Targets of opportunities;
- List of possible topics;
- Ranking;
- Giving proposals;
- Submitting;
- Approval;
- Annual working plan;

I.4. Processes in strategic and annual planning



Thank you for your attention!

**Discussion?
Questions?**