# TOOL 9: ANNUAL MONITORING PLAN

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| **Name of SAI** | **:** |  |
| **Period of Monitoring** | **:** |  |

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| **Background** |
| <provide brief information about the monitoring policy, the set-up of the SAI’s monitoring function, and the main monitoring processes> |

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| **Scope of the Monitoring** |
| <describe the areas within the components of the system of audit quality management that will be reviewed for the particular period, the sample audit engagements (or audit director/supervisor) for review, and the selection criteria and process followed for transparency> |

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| **Timeline** |
| <present the overall target timeline to complete the entire monitoring activities> |

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| **Communication Plan** |
| <describe the expected reports and deliverables that will be transmitted to the Head of SAI or other appropriate individual, including the planned discussion and timing> |

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| **Resources needed** |
| <introduce the monitoring team or individual who will be involved in the monitoring and the respective responsibilities, and additional resources needed including the technological support, training needs and logistics> |

**Approved by:**

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Head of SAI or other appropriate individual

specified in the monitoring policy