

Tool 11

INDIVIDUAL MONITORING PLAN AND PROGRAMME

Scope of Monitoring [areas or name of audit engagement (or audit director/supervisor) for review]	:	
Period of Monitoring	:	

Objective	:	<p>To determine whether the system of audit quality management is designed, implemented and operating effectively to the extent that it is achieving the desired quality objectives.</p> <p>To determine whether the audits conducted and reports issued are appropriate in the circumstances.</p>
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Monitoring Activities ¹	Assigned to	Target timeline				
		Week 1	Week 2	Week 3	Week 4	...
INDIVIDUAL ENGAGEMENT PLANNING						
Conduct team planning meetings to develop a monitoring strategy						
Accomplishment of individual declaration forms						
Pre-study and understanding of the subject matter						
Design of the monitoring procedures						
Preparation of Individual Monitoring Plan and Programme						
Discussion with SAI management/audit teams						
CONDUCTING THE MONITORING						
Conduct of the designed monitoring procedures ² and accomplishment of monitoring tool:						
a. Procedure 1...						
b. Procedure 2...						
c. ...						
COMPLETION AND REVIEW						
Evaluation of findings						
Pre-exit meeting/initial discussion with the concerned SAI management and audit teams						
Development of recommendation						
REPORTING						
Drafting of the monitoring report						
Exit meeting with Head of SAI and senior management						
Finalisation and issuance of monitoring report						
FOLLOW-UP						
Conduct of follow-up procedures						

Approved by:

Manager of the monitoring team

¹ The SAI may customise the activities to reflect its prescribed monitoring processes

² The SAI may incorporate the specific steps and procedures in the document as shown in the example or present the procedures separately.