

Tool 10

ANNUAL MONITORING PLAN

Name of SAI	:	
Period of Monitoring	:	

Background

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

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>

Timeline

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

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>

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:

Head of SAI or other appropriate individual
specified in the monitoring policy