# TOOL 10: INDIVIDUAL MONITORING PLAN AND PROGRAMME

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

|  |  |  |
| --- | --- | --- |
| **Objective** | **:** | 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.  To determine whether the audits conducted and reports issued are appropriate in the circumstances. |

| **Monitoring Activities[[1]](#footnote-1)** | **Assigned to** | **Target timeline** | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **Week 1** | **Week 2** | **Week 3** | **Week 4** | **…** |
| **INDIVIDUALENGAGEMENT 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]](#footnote-2) and accomplishment of monitoring tool:   * + 1. Procedure 1…     2. Procedure 2…     3. … |  |  |  |  |  |  |
| **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 [↑](#footnote-ref-1)
2. The SAI may incorporate the specific steps and procedures in the document as shown in the example or present the procedures separately. [↑](#footnote-ref-2)