# awp 5.2b:

# **Template of request to entity’s Authorized Representative seeking direct assistance of Internal Auditors**

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| The Authorised Representative of the Audited Entity  Name of the Entity  Place  Dear Sir/Madam,  Our audit team has assessed the pre-conditions for seeking the direct assistance of internal auditors of (Name of audited entity) for the audit of the financial statements for the year ended\_\_\_\_\_\_\_\_\_. We believe that the work of internal auditors will be useful in our audit, particularly on the following areas:   1. The test of controls (design and implementation and testing of operating effectiveness) on contract employees for the year ended (year-end date) including substantive procedures as per the planned document. 2. Summary of sales figures for the…(year) by agent and date of collections and deposits. 3. ……….   We would solicit your kind cooperation in confirming whether you accept/decline the engagement of your internal auditors with our engagement team by signing the agreement portion below, and return to engagement team at latest by……(date and year)  Yours sincerely,  (Name of Audit Supervisor)  Name of Division/Department  Authorised Representative of the Audited Entity:   * We/I hereby authorise the Internal Audit Unit to engage with the external auditor to the extent of work specified above. The Internal Audit Unit shall follow the external auditor’s instructions and the management will not have any form of intervention with this work arrangements between the internal and external auditors. * I/we regret to inform you that we are not able to depute our internal auditor for the current engagement due to the following reasons: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_   (Name of Authorised Representative of the Audited Entity)  Position/Designation  Date |

**Guidance for completing the working paper template**

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| Overall objective of completing the template | The overall objective is to document the agreement of the authorized representative of the audited entity with the request of the SAI audit team to engage the direct assistance of internal auditors in an audit of financial statements. |
| Applicable ISSAI | ISSAI 2300, ISSAI 2610 |
| Guidance | The audit team may customise template based on the SAI’s communication protocol. The letter should be sent to appropriate level of management or those charged with governance. This would also depend on to whom the internal auditor is reporting.  As indicated in the format, the response could be either positive or negative. The SAI should ensure, among others, that management or those charged with governance understand the nature of this engagement. To the extent possible, the SAI or the audit supervisor should ensure that the purpose of this direct assistance is explained to management or those charged with governance.  If positive response is obtained, the audit team should obtain agreement from the internal audit using AWP 5.1c. |