awp 5.2c:

**Template of written agreement Internal Auditors**

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| The Internal Audit Director (representative)  Audited Entity  Dear Sir/Madam,  As per the our request granted by (Name of authorised representative of the audited entity) on (date), we would like to obtain your agreement on the following matters:   * The internal auditor will cooperate with the external auditor to fulfil the assigned tasks within the authority granted by the management. * The internal auditor will protect the confidentiality of specific matters as instructed by the external auditors. * The internal auditor will inform the external auditor on a timely manner about any threat on objectivity that may arise during the audit.   You may signify your agreement with the above 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  I/we agree to abide on the matters specified above.  (Representative of Internal Auditor)  Name of Division  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 internal auditor on the confidentiality requirements and timely notification to the SAI audit team about any objectivity threats that may arise during the audit. |
| Applicable ISSAI | ISSAI 2300, ISSAI 2610 |
| Guidance | After the SAI audit team has obtained positive response from the management to obtain direct assistance from the internal audit as documented in AWP 5.1b, the audit team needs to obtain agreement from the internal audit for their commitment to fulfil the assignments, confidentiality and communication requirements.  Take note that the SAI team’s responsibilities are not reduced by the direct assistance provided by the internal auditors. |