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| logo_ec_17_colors_300dpi | EUROPEAN COMMISSION  INTERNAL AUDIT SERVICE  Director-General  **The Internal Auditor** |

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|  | Fields in yellow need to be updated by the auditor. Fields in blue contain instructions that should be applied and subsequently deleted |

**Internal Audit Service**

**Audit on**

– Scoping Memorandum –

Date: June 2018

Doc. Version: 1

Scoping Memorandum

# Introduction

The IAS on is included in the IAS Audit Plan 20XX. This follows the audit risk assessment carried out in 20XX as part of the preparation of the IAS's Strategic Internal Audit Plan for 20XX-20XX.

Include here:

A description of the inherent risks related to the audited process and of the purpose of the engagement, i.e., why it was retained for audit.

* A description of the context/background information on the entities processes/activities, if relevant.
* A description of possible issues of interest for the auditee.

# Objective and scope of the audit

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Update the above mentioned text, extracted from TM as appropriate. Ensure to include here:

A description of the main objective of the audit (Under the form of audit level 1 and level 2 questions for performance audits. It is left to the discretion of the audit manager to either fully or partially include the question-tree.).

* The scope of the audit (Directorates/Units/Services to be audited, processes/types of transactions covered, period covered etc.
* A description of activities/parts of the process which are out of scope.
* Cooperation with IACs (Dir A) and/or ECA if relevant.

# Audit approach

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Update the above mentioned text, extracted from TM as appropriate. Ensure to include here:

* A description of the audit methodology (direct/indirect approach for performance audits, documentary analysis, transaction testing, sampling, on-spot inspection, etc.).
* A description of the framework that will be followed during the audit. The framework could refer to the regulatory framework, to internationally recognised best practices (CobIT, ISO norms, etc…) or to the criteria that will be used in the context of performance audits.

# Timing

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| **Phase** | **Timing** |
| Audit start |  |
| End of preliminary survey |  |
| FVT/ADAR |  |
| Draft report |  |
| Auditee's comments to draft report |  |
| Final report |  |
| Action plan |  |
| IAS reply to action plan |  |

# Audit team

The audit supervisor is FIRSTNAME LASTNAME , the responsible auditor is FIRSTNAME LASTNAME and the team members are TL1 , , , , . I confirm that the audit team collectively has the necessary skills and competence to perform the audit. In addition, the audit process is supported by the IAS policies in place on quality assurance and training.