**Audit Objective:**

[…]

**Estimated time to complete work:**

[…]

|  |
| --- |
| **Audit Criteria: [Insert criterion]** |

| **Audit Question:** | **Evidence Gathering Method** | **Tasks** | **Working Papers** | **Auditor** |
| --- | --- | --- | --- | --- |
| [Insert audit question] | 1 - Interviews and/or Survey  |  | [Insert Hyperlinks] | […] |
| 2 - Documents Review |  | [Insert Hyperlinks] | […] |
| 3 - Data Analysis |  | [Insert Hyperlinks] | […] |
| **Answer:** | [Insert answer to audit question] |

| **Audit Question:** | **Evidence Gathering Method** | **Tasks** | **Working Papers** | **Auditor** |
| --- | --- | --- | --- | --- |
| [Insert audit question] | 1 - Interviews and/or Survey  |  | [Insert Hyperlinks] | […] |
| 2 - Documents Review |  | [Insert Hyperlinks] | […] |
| 3 - Data Analysis |  | [Insert Hyperlinks] | […] |
| **Answer:** | [Insert answer to audit question] |

| **Audit Question:** | **Evidence Gathering Method** | **Tasks** | **Working Papers** | **Auditor** |
| --- | --- | --- | --- | --- |
| [Insert audit question] | 1 - Interviews and/or Survey  |  | [Insert Hyperlinks] | […] |
| 2 - Documents Review |  | [Insert Hyperlinks] | […] |
| 3 - Data Analysis |  | [Insert Hyperlinks] | […] |
| **Answer:** | [Insert answer to audit question] |

|  |  |
| --- | --- |
| **Conclusion:** | [Conclude against criterion] |

|  |  |
| --- | --- |
| **Overall Conclusion:** | [Conclude against the audit objective, once the Audit Program for the LOE is completed] |