**Sampling / Selection Plan**

Sampling/selection plans are required whenever representative sampling (samples) or targeted testing (selections) are used to conclude on an audit objective.

*Samples*, from representative sampling, allow for findings on the population that was sampled. *Selections*, from targeted testing, limit findings to the specific items examined.

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| Tabling date: |  |
| Product code: |  |
| Report and title: |  |

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| 1) Purpose of the sample | |
| 1. What is the audit criterion, and audit question(s) for which samples/selections will be used as evidence? |  |
| 1. Will the samples/selections be used to conclude on the entire population (representative sampling or census) or specifically on the items selected (targeted testing/selection)? |  |
| 1. What will the samples/selections allow you to conclude with regard to the audit criteria, audit questions? |  |

| 2) Population characteristics | |
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| 1. What is the population being sampled? (Include the period of examination.) |  |
| 1. What is the size of the population? |  |
| 1. How will the population for sampling/selection be provided to the team (Excel workbook, Access database, physical records stored on site)? |  |
| 1. What procedures will you undertake to provide assurance on the accuracy and completeness of data provided by the entity or through other sources (e.g. review of entity data quality/data assurance program/controls, comparison to control totals, gap analysis, screening for extreme or invalid values)? |  |
| 1. Is the population homogenous or normally distributed with respect to the attributes being tested? If it is not, what procedures will you adopt to address this if representative sampling is used? |  |

| 3) Sampling unit and testing procedures | |
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| 1. What is the sampling/selection unit (e.g. file, case, project, etc.)? |  |
| 1. What are the procedures to be performed on each sampled/selected item? |  |
| 1. How are errors/deviations defined? |  |

| 4) Sampling plan  Complete either A, B, or C below as appropriate | |
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| 4A. Representative sampling–classical attribute–for reporting on proportions  (this is the OAG standard approach for representative sampling) | |
| Confidence Level |  |
| Confidence Interval / Margin of Error (normally, confidence intervals are 1-sided) |  |
| Manner of selection (simple random, systematic, proportionally stratified, other) |  |
| Sample size (also specify how sample size was determined) |  |
| Entity defined or agreed-upon standard against which the sample result is assessed (*relevant only when using representative sampling with comparison to defined standard*). |  |
| 4B. Representative sampling–classical variables–for reporting on amounts  (OAG exception–discuss with internal specialist) | |
| Confidence level |  |
| Confidence interval (normally, confidence intervals are 1-sided). |  |
| Population standard deviation (this may be estimated from an exploratory sample) |  |
| Manner of selection (simple random, systematic, proportionally stratified, dollar-unit sampling, other). |  |
| 4C. Targeted testing | |
| What is the selection size? |  |
| What are the criteria for item selection? |  |

| 5) Other approaches considered:  What other approaches were considered? |
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