## Appendix A.4: Audit Review Plan Templates

### Example 1

<table>
<thead>
<tr>
<th>Area</th>
<th>Scope</th>
<th>Projected Timing</th>
<th>Assigned Accountability for Audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fraud Risk Management*</td>
<td>Evaluation of the potential for the occurrence of fraud and how the organization manages fraud risk</td>
<td>1st Quarter</td>
<td>Internal Audit and Finance</td>
</tr>
<tr>
<td>Conflict of Interest/Conflict of Commitment</td>
<td>Assessment of the adequacy and clarity of existing policies and procedures designed to identify and manage potential financial conflicts of interest and conflicts of commitment by both employees</td>
<td>2nd Quarter</td>
<td>Compliance and Legal</td>
</tr>
<tr>
<td>Compensated Outside Professional Activities</td>
<td>Assessment of compliance with policies and procedures on reporting compensated outside professional activities</td>
<td>3rd Quarter</td>
<td>Compliance</td>
</tr>
<tr>
<td>Ethics and Compliance Programs*†</td>
<td>Evaluation of the design and infrastructure of the organization’s ethics and compliance program</td>
<td>3rd Quarter</td>
<td>Third Party (compliance can’t be independent)</td>
</tr>
<tr>
<td>Executive Compensation</td>
<td>Review of Executive Compensation</td>
<td>3rd Quarter</td>
<td>Internal Audit, Compliance</td>
</tr>
<tr>
<td>Safety of Mobile Oil Platforms†</td>
<td>Review for compliance to policy on environmental safety on mobile oil platforms</td>
<td>3rd Quarter</td>
<td>EH &amp; S with third party (for independence)</td>
</tr>
<tr>
<td>Area</td>
<td>Scope</td>
<td>Projected Timing</td>
<td>Assigned Accountability for Audit</td>
</tr>
<tr>
<td>---------------------</td>
<td>--------------------------------------------------------------</td>
<td>------------------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td>Data Privacy</td>
<td>Review for compliance to policy on mobile devices</td>
<td>4th Quarter</td>
<td>Compliance and Privacy Officer</td>
</tr>
</tbody>
</table>

20xx Audit Review Plan

* Audit required by XX regulatory, accreditation or other agency
† Audit will be outsourced due to subject matter needed or need for independence

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