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**GAO-Aligned COMPLIANCE AUDIT ENGAGEMENT CONTROL CHECKLIST**

Audit Name \_\_\_\_\_ Audit Number: \_\_\_\_\_ Auditor Team Lead: \_\_\_\_\_

Audit Purpose: To provide reasonable assurance that [entity name here] is compliant with [name] standards.

Primary Milestone/Objective	Deliverable/	Date Due	Who	Status	Date
<b>A. Audit Assignment</b>					
Open Engagement Project & assign team	<i>Team assignments</i>				
Prepare electronic workpapers	<i>Workpaper repository</i>				
<b>B. Engagement Initiation</b>					
Notification to entity executive of impending engagement (GAO 7.46)	<i>Notification sent to entity</i>				
Engagement Notice	<i>Data saved in workpapers</i>				
<b>C. Planning (GAO 7.06)</b>					
Risk assessment & development of audit plan. (GAO 7.05; 7.06)	<i>Risk memo; initial audit program</i>				
Establish audit objectives and scope (GAO 7.08; 7.09)	<i>Detailed objectives and scope</i>				
Initial survey (walkthrough) of engagement to gain an understanding of program being audited (GAO 7.13-15). This should include capturing all SR, MP, CMP, and OEA information for the entire audit period.	<i>Walkthrough results</i>				
Audit Planning Memo (GAO 7.13-15)	<i>Memo</i>				
Design the audit program (GAO 7.10-12; 16-43; 50-51)	<i>Final audit program</i>				
<b>D. Executing Fieldwork</b>					
Opening Conference (GAO 7.46-49)	<i>Conference Notes/Minutes</i>				
Conduct fieldwork as outlined in the audit program (GAO 7.55-71)	<i>Appropriate, sufficient evidence</i>				
Monitor audit progress (GAO 7.52-7.54)	<i>Status reports</i>				
Prepare Violation Results and review with audit team lead (GAO 7.72-76)	<i>VRWs</i>				
Conclude fieldwork (GAO 7.03)	<i>Reasonable Assurance (7.03)</i>				
<b>E. Reporting and Closing</b>					
Prepare Violation Worksheets (GAO 7.77-84)	<i>VRWs</i>				
Conduct closing conference (GAO 7.46-49)	<i>Closing PowerPoint</i>				
Finalize RSAWs (GAO 7.77-84)	<i>RSAWs</i>				
Issue Report (GAO 7.46-7.49)	<i>Report</i>				
Finalize workpapers					

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