PLANNING AND REVIEW OF INTERNAL CONTROLS AUDIT PROCESS FLOWCHART

Audit Request

Prepare the Statement of Independence

Prior Audit Findings and Internal Controls

Conduct Audit?

No → **File Assessment Results**

Yes →

Receive Audit Request

Evaluate Request

Access Request?

No → **Refer Request to Another Department**

Yes → **Notify Affected Auditee**

Begin Preliminary Survey

Analytical Review Procedures

Testing Invalid Employees

Analysis Conflict of Interest

Check Reasonableness of Pay

Recalculation of Gross Pay

Review of Reconciliations

Summarize the Results of Audit Tests