

Transport of food to famine relief camps

Auditor: J Smith Appraiser: P Jones Date: 19-Mar-04

Target	Achieved	Rating
The audit scope will include the work necessary to fulfil the appropriate part of the audit plan	The draft audit scope was well written and needed few changes before being issued as a final version	M
The audit will achieve the work detailed in the scope	My review of the documentation and database did not highlight any significant omissions	M
Sufficient work will be done to reach the conclusions required	No additional work was required "The auditors understood the difficulties faced in DR Congo" J Mulonja "Considering the difficulties in the Congo, the audit was carried out well" F Higson	M E
All necessary issues will be raised	The database review showed all issues were raised The director considered that they had already suggested the action proposed in the report. J Mulonja The report should have acknowledged the contribution from the directors	M F
Action will be agreed on all the issues raised	Action agreed on all points "Recommendations were practical". "The report achieved the objectives noted in the scope. We agreed with the conclusions", J Mulonja	M M
The audit will be completed on time	The audit was completed within the budgeted time and the report issued by the date given in the scope "Report was received when expected" J Mulonja	M M

Appraisal

Target	Achieved	Rating
The audit documentation will comply with the manual	Excellent audit documentation	E
Staff are managed properly to assist in meeting the above targets	Measurements as above, applied to the work of staff under the control of the auditor	Not applicable

Key to rating: E=exceeded target; M=met; F=failed to meet target.

Overall rating: Met targets

Agreed by (auditor) *J Smith*

Date: *19 March 04*

Appraiser *P Jones*

Date: *19 March 04*