

Transport of food to famine relief camps

Auditor: J Smith

Date: 15 Dec 20XX

Target	Measurement for “competent”
The audit scope will include the work necessary to fulfill the appropriate part of the audit plan	Audit scope agreed by the CAE and management, without significant alteration
The audit will achieve the work detailed in the scope	The CAE review, pre close-down meeting, does not require any further work to complete the objectives set out in the scope
Sufficient work will be done to reach the conclusions required	The CAE reviews do not require additional work in order to ensure the conclusions are backed-up by sufficient evidence Feedback from management shows they are satisfied with the work done, including the auditor’s understanding of the constraints involved
All necessary issues will be raised	Reviews of the ORCR do not highlight omissions which might miss issues Feedback indicates that management consider the issues raised to be relevant and have been given the right priority
Action will be agreed on all the issues raised	Management have agreed to undertake action on all the issues raised, within a reasonable time Feedback indicates management are satisfied that recommendations for action were achievable and in the best interests of the charity
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 Feedback indicates that management were satisfied with the pace of the audit
The audit documentation will comply with the manual	The reviews of the audit working papers did not require extensive additions, changes or removal of unnecessary detail
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