

**Master Document – Audit Program**

<b>Activity Code 10501</b>	<b>Operations Audit – Management Systems</b>
<b>Version No. 3.1, updated November 2009</b>	
<b>B-1</b>	<b>Planning Considerations</b>
<i>The auditor should review CAM and other Agency Guidance for help in developing the effort for this assignment.</i>	

<b>B-1</b>	<b>Preliminary Steps</b>	<b>WP Reference</b>
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<i>Auditor will develop steps, however, as a minimum, the following step must be performed. .</i>		
1.	<p>In planning and performing the evaluation, consider the fraud risk indicators specific to the audit. The principal sources for the applicable fraud risk indicators are:</p> <ul style="list-style-type: none"> <li>• Handbook on Fraud Indicators for Contract Auditors, Section II (IGDH 7600.3, APO March 31, 1993) located at <a href="http://www.dodig.mil/PUBS/igdh7600.doc">http://www.dodig.mil/PUBS/igdh7600.doc</a> (To access the handbook, copy and paste the web address shown above into the address block in Internet Explorer.)</li> <li>• CAM Figure 4-7-3.</li> </ul> <p>Document in W/P B any identified fraud risk indicators and your response/actions to the identified risks and your conclusions.</p>	

<b>C-1</b>	<b>Go or No Go Decision</b>	<b>WP Reference</b>
<b>Version No. 3.1, updated November 2009</b>		
<i>Auditor will develop steps.</i>		

<b>A-1</b>	<b>Concluding Steps</b>	<b>WP Reference</b>
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<b>A-1</b>	<b>Concluding Steps</b>	<b>WP Reference</b>
	<i>Auditor to develop steps</i>	
	1. Summarize results	
	2. Discuss the results with your supervisor.	
	3. Draft report	