

Master Document – Audit Program

Activity Code 10503	Operations Audit – Materials and Other Cost
Version No. 3.1, dated November 2009	
B-1	Planning Consideration
<i>The auditor should review CAM and other Agency Guidance for help in developing the effort for this assignment.</i>	

B-1	Preliminary Steps	WP Reference
	Version No. 3.1, dated November 2009	
	<i>Auditor will develop steps, however, the following step must be performed.</i>	
	<p>1. 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"> • Handbook on Fraud Indicators for Contract Auditors, Section II (IGDH 7600.3, APO March 31, 1993) located at http://www.dodig.mil/PUBS/igdh7600.doc (To access the handbook, copy and paste the web address shown above into the address block in Internet Explorer.) • CAM Figure 4-7-3. <p>Document in W/P B any identified fraud risk indicators and your response/actions to the identified risks and your conclusion.</p>	

C-1	Go or No Go Decision	WP Reference
	Version No. 3.1, dated November 2009	
	<i>Auditor will develop steps.</i>	
	1.	
	2.	
	3.	

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A-1	Concluding Steps	WP Reference
Version No. 3.1, dated November 2009		
<i>Auditor to develop steps</i>		
1. Summarize results		
2. Discuss the results with your supervisor.		
3. Draft report		