**Appendix 1.c – Requirements for the Project**

**Name of Project:**

1. Engagement Letter (group)

Each team should prepare an engagement letter. An example is provided as appendix 1.a. Provide instructor with a copy of the agreement signed by team members and client by February XX.

2. Interviews (or other workpaper)

This need not be an auditee. For example, one of the team members on the mailroom audit might conduct a telephone interview with the mailroom manager for another state agency to obtain comparison information. The interview should be typed and the interview schedule (e.g., the questions to be asked) attached or incorporated in the workpaper. Due March XX.

3. Written Description of Auditee (group)

Prepare a memo that summarizes information collected in the preliminary survey phase. It should include: objectives of operations, environmental constraints, resources, functional components, management’s background, and results of analytical review. Due March XX.

4. Risk Assessment

Complete a risk assessment, if required (not necessary on all projects).

5. Flowchart of Operations (if appropriate)

Flowchart or charts used to analyze operations or some component of operations. Map out basic processes.

6. Audit Program

For projects in which you are working with an internal audit function, this should be reviewed with your contact person in the internal audit department. For all other groups, you should schedule a meeting with me or the teaching assistant to review the program at or before the end of your preliminary survey phase.

7. Workpapers

For projects in which you are working with an internal audit function, this will occur periodically as determined by your contact person in the internal audit department.

8. Report Draft (group)

The audit director/CAE needs to read the draft of the final report before it is presented to the client (typically at the final closing conference). They will need at least 24 hours for review, so plan accordingly.

Clean draft needs to be sent to client electronically.

9. Final Report and Workpapers (Group)

Turned in to me by (Day) and (Date) and (Time)