

# Roadmap to the OAG Audit Process

CRITICAL STEPS		AUDIT WORK			KEY DELIVERABLES
PLANNING PHASE					
Notifying and understanding the entity	1-Initiate audit, notify the entity, and obtain response [2030]	2- Gain understanding of entity/subject matter [4010]	3-Begin consultation with internal specialists [3081, 3082]	Functional risk identification Subject matter assessment Controls assessment Engagement risk assessment	
Risk-based planning	4-Assess risks and understand internal controls relevant to the audit [4020, 4025]				
Obtaining input from the Auditor General	5-Meet with the Auditor General to brief on the risks that led to the audit proposal, the audit scope, and approach [2040]				
Developing the audit strategy	6-Develop the audit logic matrix [4041, 4042, 4043, 4044]	7-Hold advisory committee meeting as necessary and meet with AG [2040, 2050]	8-Finalize the audit logic matrix and develop audit programs [4044, 4045, 4070]	Audit logic matrix	
Presenting the audit objectives, scope, and criteria	9-Prepare the audit plan summary with final audit objectives and criteria [4090]	10-Submit the audit plan summary to the entity to seek formal acknowledgement [4090]		Audit plan summary	
Obtaining examination approval	11-Obtain examination approval: confirm that the audit strategy, competencies of the team, and financial resources are appropriate for the completion of the audit within the set timelines [4060]			Examination approval sign-offs	
EXAMINATION PHASE					
Conducting the examination and validating facts	12-Gather and analyze audit evidence to complete audit programs [7021]	13-Debrief the entity to validate facts in audit findings		Internal draft	
Obtaining input from the Auditor General	14-Meet with the Auditor General to discuss the structure and messages of the upcoming audit report [2040]				
Drafting the report	15-Prepare the internal draft [7030]				
Obtaining input from advisers	16-Hold advisory committee meeting, as necessary [2050]	17-Begin substantiation—ensure there is sufficient appropriate evidence for the high-risk findings [7060]			
REPORTING PHASE					
Issuing the principal's draft	18-Submit principal's draft to entity and obtain comments, responses and formal confirmation of information provided [8019]	19-Notify third parties of any references to them [8019, 8060]	20-Incorporate entity comments and management responses [8020]	Principal's draft	
Report content approval	21-Obtaining report content approval: ensure sufficient appropriate evidence supports all findings, complete consultations and quality review, and ensure differences of opinion are resolved [8017]			Report content approval sign-offs	
Obtaining input from the Auditor General	22-Meet with the Auditor General to discuss the transmission (DM) draft [2040]			Transmission draft	
Issuing the transmission draft	23-Send the transmission draft for DM sign-off [8019]				
Preparing for tabling	24-Prepare At a Glance, and meet with the Auditor General [8090, 2040]	25-Obtain final approval for publishing the audit report		Final approval sign-offs	
Tabling the Report	26-Submit the report in the Report to Parliament [8090]	27-Finalize audit files [1171]		Auditor General's report	
POST TABLING					
Post-audit survey	28-Submit the post-audit surveys [9081]			Post-audit survey	
Hearings	29-Attend parliamentary committee hearings [9070]				

# Oag Performance Audit Manual

**Rachel S Tattersall**



## **Oag Performance Audit Manual:**

Oag Performance Audit Manual: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have enthralled audiences this year. Oag Performance Audit Manual : Colleen Hoovers "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Oag Performance Audit Manual : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Oag Performance Audit Manual : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and suspenseful novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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