

Name of MDA:

Internal Audit Unit

Form 15: Residual Risk Ranks and Audit Program

Name of Office/Project:

Audit area:

No.	Risk description	Rank of Inherent risk	Control effectiveness	Residual risk ranks	Audit program
1					
2					
3					
4					
5					

Prepared by and date
(Auditor)Verified by and date
(AD/DD)Approved by and date
(HIA/CAE)**Notes:**

- Audit team may identify new issues to be audited during audit execution. They have to prepare additional audit programs in this format and get approval in time and examine new issues;
- If more than one auditor is assigned for one audit, the Deputy Director of IAU has to assign audit work to them;
- Some examples of internal control questionnaires are provided in **Appendix 6**;
- Some examples of internal audit programs are provided in **Appendix 8**.