

# Roles and Responsibilities Matrix for Audit Program

Role	Responsibility	Key Activities
Audit Program Manager	Overall management and oversight of the audit program	<ul style="list-style-type: none"><li>• Develop audit schedule</li><li>• Assign audit team</li><li>• Review audit results</li><li>• Report to senior management</li></ul>
Lead Auditor	Lead the audit team and coordinate audit activities	<ul style="list-style-type: none"><li>• Plan individual audits</li><li>• Prepare audit checklists</li><li>• Conduct opening &amp; closing meetings</li><li>• Draft audit report</li></ul>
Auditor	Assist in conducting audits and documenting evidence	<ul style="list-style-type: none"><li>• Perform audit tasks</li><li>• Collect and review evidence</li><li>• Record observations</li></ul>
Auditee	Provide information and facilitate audit process	<ul style="list-style-type: none"><li>• Respond to auditor requests</li><li>• Provide access to records/processes</li><li>• Participate in interviews</li></ul>
Senior Management	Review audit outcomes and ensure timely corrective actions	<ul style="list-style-type: none"><li>• Review audit reports</li><li>• Approve action plans</li><li>• Monitor implementation</li></ul>

## Important Notes

- This matrix clarifies roles and ensures accountability throughout the audit process.
- It should be reviewed and updated regularly to reflect changes in program structure or personnel.
- Clear communication and documentation support the effectiveness of the audit program.
- All participants should be trained and aware of their specific responsibilities.
- This document supports compliance and continuous improvement efforts.