

# **Audit Methodology Description Format**

## **Special Investigations**

### **1. Objective**

Define the primary objective of the special investigation, specifying the nature of suspected irregularities, scope of inquiry, and the intended outcomes.

### **2. Scope**

Clearly delineate the boundaries and limitations of the investigation including period under review, departments/functions involved, and specific transactions or events.

### **3. Methodology Overview**

1. Planning and risk assessment
2. Evidence collection and data analysis
3. Conducting interviews and inquiries
4. Documentation review and forensic procedures
5. Reporting and recommendations

### **4. Detailed Procedures**

#### **1. Initial Risk Assessment:**

- o Review preliminary allegations or triggers for investigation
- o Identify risk indicators and determine scope refinement

#### **2. Gathering Evidence:**

- o Collect relevant documents (contracts, vouchers, emails, system logs)
- o Secure digital evidence as applicable

#### **3. Data Analysis:**

- o Apply analytical procedures to detect anomalies
- o Benchmarking and trend analysis

#### **4. Interviews & Inquiries:**

- o Interview relevant personnel and stakeholders
- o Document responses and corroborate with evidence

#### **5. Forensic Techniques:**

- o Perform digital forensics if necessary
- o Substantiate findings with appropriate forensic standards

#### **6. Reporting:**

- o Summarize key findings, evidence, and recommendations
- o Ensure clarity and confidentiality in reporting

### **5. Documentation & Reporting**

All supporting documentation, interview notes, evidentiary materials, and analytical workings shall be organized systematically. The final report will include an executive summary, findings, supporting details, and actionable recommendations.

## **6. Confidentiality & Ethics**

Maintain strict confidentiality throughout the process. Follow professional ethics and legal requirements, especially regarding the privacy and rights of individuals involved.

---

### **Important Notes**

- This document serves as a template and should be tailored to each specific investigation.
- Updated methodology may be necessary when new risks or facts emerge during the investigation.
- All investigative actions must comply with organizational policies and applicable laws.
- Audit teams should ensure impartiality and objectivity throughout the investigation process.
- Proper retention and security of documents are crucial for possible future actions or legal proceedings.