

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:

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

2. Gathering Evidence:

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

3. Data Analysis:

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

4. Interviews & Inquiries:

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

5. Forensic Techniques:

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

6. Reporting:

- Summarize key findings, evidence, and recommendations
- 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.