

Scope Definition Document for Special Audit

1. Document Control

Document Title	Scope Definition Document - Special Audit
Version	1.0
Date	2024-06-15
Prepared by	[Preparer Name / Designation]
Approved by	[Approver Name / Position]

2. Purpose

This document defines the scope, objectives, and boundaries of the Special Audit to be conducted for [Project/Department/Process]. It serves as an agreement among all stakeholders regarding the expectations and deliverables of the audit.

3. Background

[Brief description of the background and reason for the special audit. For example, audit triggered by regulatory requirements, business concern, suspected irregularities, etc.]

4. Objectives

- To verify compliance with relevant policies, regulations, or standards.
- To assess adequacy and effectiveness of internal controls.
- To identify areas of potential risk or improvement.
- To evaluate accuracy and reliability of reported information.

5. Scope

- In-Scope:** [Describe specific processes, departments, locations, or time periods covered.]
- Out of Scope:** [List processes, locations, or items not covered by the audit.]
- Audit Period:** [e.g., Q1 2024; Jan-Mar 2024]

6. Approach

- Document review
- Interviews with key personnel
- Walkthrough of processes
- Sampling and testing of transactions
- Reporting of findings and recommendations

7. Roles and Responsibilities

Role	Responsibility
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Audit Lead	Plan and oversee audit activities, report to stakeholders
Audit Team	Execute audit procedures, collect and analyze data
Client Contact	Provide documentation, access, and support
Management	Review and respond to audit findings

8. Deliverables

- Preliminary findings (as applicable)
- Draft audit report
- Final audit report with recommendations

9. Timeline

Phase	Start	End
Planning	[Date]	[Date]
Fieldwork	[Date]	[Date]
Reporting	[Date]	[Date]

10. Constraints & Dependencies

- Availability of relevant documentation and personnel
- Timely access to information and systems
- Resource constraints or overlaps with other activities

11. Approval

This scope definition is agreed and approved by:

Name/Title: _____

Date: _____

Important Notes

- The scope must be agreed upon in advance to avoid misunderstandings during the audit.
- Changes to the scope should be documented and authorized by all relevant stakeholders.
- This document forms the basis for audit planning and execution.
- Ambiguities should be clarified early to ensure effective and focused audit activity.