

# Sampling Plan Sheet

## Audit Program for Specific Audit Area

**Audit Area:** [Insert Area Name]  
**Department/Process:** [Insert Department/Process]  
**Objective:** [Insert Audit Objective]  
**Audit Period:** [Insert Period]  
**Prepared By:** [Name & Designation]  
**Date:** [DD/MM/YYYY]

### Sampling Plan Table

Item / Activity	Population	Sample Size	Sampling Method	Selection Criteria	Remarks
[Insert Item/Activity]	[Population Size]	[Select n]	[Random/Systematic/Purposeful]	[e.g. Date, Amount, Type]	[Any Notes]
[Insert Item/Activity]	[Population Size]	[Select n]	[Random/Systematic/Purposeful]	[e.g. Date, Amount, Type]	[Any Notes]

### Documentation & Justification of Sampling

**Basis of Population:** [Describe source/population]  
**Rationale for Sample Size:** [Justify sample size chosen]  
**Expected Error Rate (if any):** [Insert Rate]  
**Acceptance Criteria:** [Criteria for concluding results]

### Important Notes

- This sheet should be customized for each specific audit area and engagement.
- Justification for sample size and selection method must be documented and defensible.
- Changes to the sampling plan during fieldwork should be recorded with reasons.
- If population data is incomplete or inaccurate, document assumptions and limitations.
- Retain this document as part of the overall audit working papers for reference and evidence.