

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.