# Audit scope checklist

## The VGPB audit program requires two procurement focused audits across a 3-year cycle.

Use this template to develop an audit scope that aligns with the VGPB audit program requirements.

**Process**: DGS will review the draft audit scope against the scope components. If scope meets requirements, it will progress to the VGPB for approval.

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| **Audit Component** | **Description** | **Included in scope Y/N** |
| **Risk Validation** | The audit will examine agency specific procurement risks or risk areas and clearly outlines the reasons for including these risks. |  |
| **Audit Focus Area** | Based on the risk assessment and validation, identify which suggested risk area will be included in the audit. | |
|  | **Cyber Security:** Assess the agency’s policies, controls and readiness to manage cyber security risks within procurement processes. |  |
|  | **Fraud and corruption**: Assess the effectiveness of measures to prevent fraud and corruption within procurement processes. |  |
|  | **Policy compliance**: Verify the agency is following relevant procurement policies and evaluate implementation of these policies. |  |
|  | **Historical audit findings**: Examine issues or areas needing improvement identified from past audit results. |  |
|  | **Changes impacting procurement**: Identify new requirements and evaluate effectiveness of newly implemented controls. |  |
|  | **Other key procurement risk:** Identify additional key procurement risks. Provide rationale for including these risks in the audit scope |  |

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| **Elements of Assurance** | Identify the key elements to be addressed. Ensure all elements are covered across the two audits within a 3-year cycle. | |
|  | **Practice Compliance**: Test compliance across a diverse sample of procurement activities that reflect the specific risks and controls being tested. Provide a clear rationale for the sample size and selection. |  |
|  | **Management controls and culture**: Verify that current procurement policies and procedures are in place, accessible and aligned with governance principles. |  |
|  | **Outcome Achievement**: Assess if planned or intended procurement results are being tracked, reported and achieved. |  |
| **Approach** | Outline the audit methodology, including documentation, fieldwork, sampling techniques and reporting processes. |  |
| **Data Analytics** | Describe use of data analytics to test policy compliance and controls alongside sample testing. |  |
| **Previous Audit follow-up** | Indicate if any outstanding issues from past audits will be addressed and provide details on their status. |  |
| **Timing and reporting** | Specify expected dates and audit activities, including reporting timeline. |  |
| **Completed Audit Report** | Include a statement confirming that the final audit report and management responses will be shared with the VGPB. |  |
| **Approvals** | List all necessary approvals, such as from the Audit Committee and the Accountable Officer. |  |

## Audit scope approval process

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| --- | --- | --- |
| Scope submission dates  \*Audit scopes must be agreed by the VGPB before commencing the audit | For audits commencing | Submit Audit scope to VGPB for approval |
| July – December | By May 31 for approval at June meeting |
| January - June | By 30 November for appreoval ay December meeting |

## Using this tool

This tool is supported by the following guide:

• VGPB audit: Goods and services guide

For more information on the VGPB audit process, please contact the [goods and services policy team](https://www.buyingfor.vic.gov.au/contact).

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