



International Professional  
Practices Framework

# Implementation Guide 2240

## Standard 2240 – Engagement Work Program

Internal auditors must develop and document work programs that achieve the engagement objectives.

Revised *Standards*, Effective 1 January 2017

### Getting Started

To implement Standard 2240, internal auditors begin with a clear and thorough understanding of the engagement's objectives and scope, as well as the key risks and controls in the area or process under review. Typically, they have a complete understanding of the resources available for the engagement.

Before developing the work program, internal auditors may find it useful to consider many aspects of the upcoming engagement, including:

- The appropriate sample size for testing and methodologies to be used.
- The risk register or risk matrix and how it applies to the development of the work program.
- The scope of the engagement.
- How engagement objectives will be achieved.
- Whether the necessary resources are available.
- Judgments and conclusions made during the engagement's planning phase.

## Considerations for Implementation

When developing the work program, internal auditors generally consider the risks in the area or process under review. The work program is based on the engagement objectives and scope. It typically includes resource deployment plans and describes the techniques or methodologies that will be used to conduct the engagement (e.g., sampling techniques). It is important for internal auditors to determine which tests or audit steps are necessary to assess the risks in the area or process under review and to test the existing controls. Additionally, internal auditors should ensure that the tests are specific enough to avoid scope creep.

To develop an effective work program, internal auditors consider the nature, extent, and timing of the audit tests required to achieve the engagement objectives. Each engagement procedure in the work program should be designed to test a particular control that addresses risk. It is also important that the work program be developed and documented in such a way that ensures all members of the engagement team understand what they need to do and which tasks remain to be performed.

The format of work programs may vary by engagement or organization. Commonly used formats include standard templates or checklists to document completion of planning steps, memoranda that summarize tasks completed, and additional columns in the risk and control matrix. Well documented work programs assist in communicating roles, responsibilities, and tasks to the members of the engagement team. They may include signoff for completed work, the names of the internal auditors who completed the work, and the date the work was completed.

Per Standard 2240.A1, work programs must be approved by internal audit management before the commencement of audit fieldwork. However, with new information and knowledge gained during fieldwork, the audit program may be adjusted, subject to prompt approval by internal audit management.

## Considerations for Demonstrating Conformance

The work program itself, with documented approval, generally demonstrates conformance with Standard 2240. Any changes to the work program also should have documented approval.

Engagement supervision and appropriate signoffs for each work program task by the internal auditor responsible for completing the task may help demonstrate conformance as well.

Other documents that may illustrate conformance with Standard 2240 include meeting notes or memos that show planning steps for developing the work program. Additionally, notes from planning meetings with the audit engagement team during which the deliverables and purpose were discussed with the engagement client, or evidence that such meetings occurred, may demonstrate conformance.

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Implementation Guides assist internal auditors in applying the *Standards*. They collectively address internal audit's approach, methodologies, and consideration, but do not detail processes or procedures.

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