

SCCE Compliance 101 Third Edition

Appendix 9. Audit Review Plan Templates

Example 1

[YEAR] Audit Review Plan			
Area	Scope	Projected Timing	Assigned Accountability for Audit
Fraud Risk Management*	Evaluation of the potential for the occurrence of fraud and how the organization manages fraud risk	1st Quarter	Internal Audit and Finance
Conflict of Interest/Conflict of Commitment	Assessment of the adequacy and clarity of existing policies and procedures designed to identify and manage potential financial conflicts of interest and conflicts of commitment by employees	2nd Quarter	Compliance and Legal
Compensated Outside Professional Activities	Assessment of compliance with policies and procedures on reporting compensation outside professional activities	3rd Quarter	Compliance
Ethics and Compliance Programs*†	Evaluation of the design and infrastructure of the organization's ethics and compliance program	3rd Quarter	Third Party (Compliance can't be independent)
Executive Compensation	Review of Executive Compensation	3rd Quarter	Internal Audit, Compliance
Data Privacy	Review for compliance to policy on mobile devices	4th Quarter	Compliance and Privacy Officer

** Audit required by [NAME] regulatory, accreditation, or other agency*

† Audit will be outsourced due to subject matter needed or need for independence

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