

	<b>AUDIT WORK PROGRAM</b>	Page 1 of 2
<b>RISK MANAGEMENT DEPARTMENT</b> <hr/> <b>Dept. / Division</b>	<b>Company Credit Card</b>	<b>Period Covered:</b>

**AUDIT OBJECTIVES:** To check / review guidelines and procedures on controlling and managing Office Supplies.

Procedures	WP Ref	Done Y/N?	By	Date	Comment
<p>1.) Planning</p> <p style="padding-left: 40px;">1.1 Determined &amp; understand the related policies &amp; procedures/instruction manuals.</p> <p style="padding-left: 40px;">1.2 Recommend additional procedures/policies for internal control purposes to avoid or eliminate risk on said account.</p> <p style="text-align: center;"><b>Reference #                      Procedures/Policies</b></p> <p>Subsection 5J.01.27 Office Supplies</p> <p style="padding-left: 40px;">1.3 Prepare and/or update the Internal Control Questionnaires.</p> <p>2.) Audit Fieldwork</p> <p style="padding-left: 40px;">2.1 Interview the concerned personnel.</p> <p style="padding-left: 40px;">2.2 Performed compliance audit.</p> <p style="padding-left: 80px;">2.2.1 Obtain schedules / documents such as List of Employees w/ Company Credit Card, Company Credit Card Enrollment Form, Statement of Account, Expense Report w/ invoices and transaction receipts and other documents which to be used on examination.</p> <p style="padding-left: 80px;">2.2.2 Check if all company credit card were supported by approved Company Credit Card Enrollment Form.</p> <p style="padding-left: 80px;">2.2.3 Compare credit card limit per Statement of Account as against the Company Credit Card Limits (Annex 7J.01.16).</p> <p style="padding-left: 80px;">2.2.4 Examined all expenses charges to company credit card.</p> <p style="padding-left: 80px;">2.2.5 Vouch all documents such as invoices and transaction receipts for the validity of expense.</p>					

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<p style="margin-left: 40px;">2.2.6 Check all company credit card surrendered to company by resigned employees.</p> <p style="margin-left: 20px;">2.3 Prepare related working papers or schedules</p> <p>3.) Reporting</p> <p style="margin-left: 40px;">3.1 Prepare summary of audit findings / observations.</p> <p style="margin-left: 40px;">3.2 Discuss the audit findings to the appropriate management level and obtain corrective actions.</p> <p style="margin-left: 40px;">3.3 Prepare preliminary Audit Report and submit to the immediate superiors</p> <p style="margin-left: 40px;">3.4 Edit the reports and prepare final Audit Report</p> <p>9) SUPERVISION, REVIEW AND CONCLUSIONS</p> <p style="margin-left: 20px;">a) Conclude responsive to the audit objectives.</p> <p style="margin-left: 20px;">b) Prepare points regarding internal controls and other business matters.</p> <p style="margin-left: 20px;">c) Perform senior review and supervision.</p> <p style="margin-left: 20px;">d) Clear senior review points.</p>					
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**PERFORMED BY**

**REVIEWED BY:**

**NOTED BY:**

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