

WORK PROGRAM

Company : College
Section : Sales and Marketing
Year : 2000

RISKS	AUDIT OBJECTIVES	AUDIT STEPS/TESTS	Working Paper Ref.
<p>Unachievable marketing strategies</p> <p>Inadequate marketing department structure.</p> <p>Insufficient marketing plan.</p>	<p><u>OVERALL OBJECTIVES</u></p> <p>1. To determine the problem areas and opportunities.</p> <p>2. To recommend a plan of action to improve the company's marketing performance.</p> <p>1. To review the marketing organisation.</p> <p>2. To ensure the job functions and responsibilities are clear.</p> <p>To review the marketing plan.</p>	<p><i>Note: Program based on presumed or anticipated conditions. If program is changed as a result of conditions found in the field, document the change accordingly.</i></p> <p>1. Prepare/update transaction flowchart/system notes.</p> <p>2. Review and update the work program.</p> <p>3. By observation and discussion with key personnel, identify change, if any, to existing internal controls.</p> <p>4. Marketing Organisation</p> <p>a) Obtain and review the marketing organisation and structure.</p> <p>b) Analyse the job functions, structure, responsibilities and size of marketing department.</p> <p>c) Measure the reward systems to motivate performance.</p> <p>d) Ensure the good communication and working relations with other departments.</p> <p>5. Marketing Plan</p> <p>a) Obtain and review the marketing plan.</p> <p>b) Ensure the marketing plan is well received and effectively</p>	

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Unachievable target market.	To analyse the effectiveness of marketing promotion activities.	<p><i>Note: Program based on presumed or anticipated conditions. If program is changed as a result of conditions found in the field, document the change accordingly.</i></p> <p>carried out.</p> <p>c) Analyse the actual intake compared to the budgeted intake.</p> <p>d) Ensure the marketing cost is properly budgeted and utilised.</p> <p>e) Examine the maintenance of data base for marketing information.</p> <p>f) Analyse the market segmentation - area, courses, income level, education, urban.</p> <p>g) Measure the availability of Customer Satisfaction Indicators.</p> <p>6. Marketing Promotion</p> <p>a) Obtain and review the marketing promotion objectives.</p> <p>b) Ensure the promotion cost is properly budgeted and utilised.</p> <p>c) Analyse the effectiveness of marketing promotion activities.</p> <p>i) Advertisements - newspapers, magazines, mass media, brochures - pamphlets, banners etc.</p> <p>ii) Alliances - government agencies, ministry, matriculation, higher learning institution etc.</p> <p>iii) Brochures - pamphlets, banners etc.</p> <p>iv) Fair - school road show,</p>	

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		<p>expo, open-day, career day, campaign etc.</p> <p>v) Facilities - loan, fund, accommodation, transportation etc.</p> <p>vi) Telemarketing - customers based orientation, phone line, personnel etc.</p> <p>vii) Internet - web, homepage, e-mail etc.</p> <p>7. Other steps</p> <hr/> <hr/> <hr/> <hr/> <p>8. Clear review points.</p> <p>9. Prepare 'Report on Deficiency Finding' (if any).</p>	
<p>Prepared by : _____ Date : _____</p> <p>Reviewed by : _____ Date : _____</p>			