COMPLIANCE WORKING RECORD

Audit planning workpaper

Fictional sample. Requires tailoring and responsible review.

Document control

Field	Value
Document type	Audit planning workpaper
Document reference	FICTIONAL-RISK-AUDIT-1
Jurisdiction	United States
Version	1
Status	Named risk or audit workpaper prepared
Prepared by	Fictional responsible reviewer
Prepared on	October 9, 2026
Rule pack	2026-10-09.risk-audit-workpaper.1
Generated	October 9, 2026

Purpose and boundary

Prepare a risk-based audit plan with actual universe coverage, capacity and schedule constraints.

Map the declared auditable universe to proposed engagement objectives, boundaries, criteria and evidence. Sum exact allocated hours by resource and compare with declared available hours. Detect absent high-priority coverage, duplicate engagements, missing skills, overlapping engagement dates and backward schedules. Customer priorities and dates remain explicit. No audit opinion or required audit frequency is inferred.

Customer-approved scope, risk judgments, licensed criteria, source observations and management decisions remain explicit. This preparation does not determine legal applicability, certification, misconduct, source authenticity, population completeness or assurance. No risk reduction is inferred from a listed control. Original files remain unchanged and browser-local unless explicitly saved through paid private cloud saving.

Approved scope and risk or audit method

Fictional actual boundary and source observations. Requires tailoring and responsible review.

Scope approval. FICTIONAL-SCOPE-1

Approved method. Fictional approved method 1. Source. f1. Locator. Exact fictional approved method and criteria JSON. Approver. Fictional responsible approver. Approval date. 2026-01-01

Population statement. Declared complete population. Customer-declared count. 1

Risk-based audit coverage and capacity plan scope

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Subject ID. SUB1 Auditable Unit. Fictional supplier payments process Objective. Review supplier change and payment approval controls Risk Priority. High Priority Rationale. Customer-approved priority based on declared payment-change exposure Last Audit On. 2025-10-01 Scope Approval reference. FICTIONAL-SCOPE-1

Resources

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Resource ID. RES1 Name. Fictional audit resource Available Hours. 40.25 Skills. ["Fictional audit skill"] Period From. 2026-10-10 Period Through. 2026-12-31 Approval reference. Fictional approved resource plan

Engagements

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Engagement ID. A1 Subject IDs. ["SUB1"] Objective. Fictional audit objective Boundary. Fictional approved engagement boundary Criteria reference. f1 approved fictional criteria Priority. High Start On. 2026-10-10 End On. 2026-10-12 Resource ID. RES1 Allocated Hours. 40.25 Required Skill. Fictional audit skill Owner. Fictional engagement owner Evidence IDs. ["E1"] Exclusion Reason.

Evidence

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Evidence ID. E1 Subject ID. SUB1 Record ID. A1 File ID. f2 Source Sha256. 43403cdc63338182d3c59cf456dd45741b81703d320f58e9244e052635b4d302 Locator. CSV observation FICTIONAL-OBS1 Conclusion. Supports Reviewer. Fictional responsible evidence reviewer Observed On. 2026-10-08 Reviewed On. 2026-10-09

Actions

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

ID	Facts
1	Action ID. ACT1 Record ID. A1 Decision. Mitigate Description. Fictional owned follow-up to address the declared scenario or finding. Owner. Fictional response owner State. Planned Due On. 2026-12-31 Closed On. Evidence IDs. [] Depends On. [] Approval reference. Fictional response approval Acceptance Expires On.

Risk-based audit coverage and capacity plan

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

ID	Result
A1	Engagement. A1 Auditable units. ["SUB1"] Objective. Fictional audit objective Boundary. Fictional approved engagement boundary Priority. High Start. 2026-10-10 End. 2026-10-12 Resource. RES1 Allocated hours. 40.25 Result. Planned with declared resources

Resource capacity comparison

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

ID	Result
RES1	Resource. RES1 Available hours. 40.25 Allocated hours. 40.25 Remaining hours. 0 Result. Within declared capacity

Declared scope coverage

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

ID	Result
SUB1	Subject. SUB1 Declared records. 1 Result. Declared records mapped Exact scope. {"subjectId":"SUB1","auditableUnit":"Fictional supplier payments process","objective":"Review supplier change and payment approval controls","riskPriority":"High","priorityRationale":"Customer-approved priority based on declared payment-change exposure","lastAuditOn":"2025-10-01","scopeApprovalRef":"FICTIONAL-SCOPE-1"}

Owned response and follow-up plan

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

ID	Result
ACT1	Action. ACT1 Record. A1 Decision. Mitigate Description. Fictional owned follow-up to address the declared scenario or finding. Owner. Fictional response owner State. Planned Due date. 2026-12-31 Result. Declared response linked

Exact reviewed evidence index

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

ID	Result
SUB1	Evidence. E1 Record. A1 Subject. SUB1 Filename. fictional-reviewed-observations.csv SHA-256. 43403cdc63338182d3c59cf456dd45741b81703d320f58e9244e052635b4d302 Locator. CSV observation FICTIONAL-OBS1 Conclusion. Supports Result. Exact reviewed source linked

Review findings

1 distinct declared subjects and 1 named records. 0 unresolved findings.

The first 100 findings and 1000 characters per displayed field appear here. Complete findings remain in the data exports.

Kind	ID	Result	Finding
Named audit plan	A1	Planned with declared resources	Customer-selected engagement scope and exact allocated resources prepared.

Selected exact attachments

ID	Filename	Bytes	SHA-256
f1	fictional-approved-risk-method.json	663	4635b0a354ab89c08ffb405c9c5452fbc313b457f9576791c3c4cc97b031e5fe
f2	fictional-reviewed-observations.csv	123	43403cdc63338182d3c59cf456dd45741b81703d320f58e9244e052635b4d302

Unresolved items and limitations

- Customer-approved scope, risk judgments, licensed criteria, source observations and management decisions remain explicit. This preparation does not determine legal applicability, certification, misconduct, source authenticity, population completeness or assurance. No risk reduction is inferred from a listed control. Original files remain unchanged and browser-local unless explicitly saved through paid private cloud saving.

Limitations

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Official sources

Source	Provision	Date	Link

Source	Provision	Date	Link
Institute of Internal Auditors: Developing a Risk-Based Internal Audit Plan, Second Edition	Map the declared auditable universe to proposed engagement objectives, boundaries, criteria and evidence. Sum exact allocated hours by resource and compare with declared available hours. Detect absent high-priority coverage, duplicate engagements, missing skills, overlapping engagement dates and backward schedules. Customer priorities and dates remain explicit. No audit opinion or required audit frequency is inferred. This source does not establish this customer assessment, legal applicability, sufficient evidence or an assurance conclusion.	October 9, 2026	https://www.theiia.org/en/content/guidance/recommended/supplemental/practice-guides/developing-a-risk-based-internal-audit-plan/