# **Audit Program Example**

Step	Audit Procedure	Perf'd/ Approved By	Workpaper Reference
	BACKGROUND & PLANNING		
	Obtain adequate background information on the sudit area such as:  General ledger account listing Audit reports from other audit and/or compliance groups		
	Review policies and procedures for completeness verifying they at a minimum address compliance with laws and regulations.  INFORMATION SYSTEMS		
The	following represents general information systems testwork t	n he nerforme	of superanted
150	based on the risk posed by individual syst		
	Determine and list the primary information systems utilized within the operations. Consider performing the following testing based on the risk.	NI N	
	Review the process for granting and terminating user access. Perform detailed testing to determine if access is terminated timely.		



# **Health Choices Program Audit Guide**

Wenbin Ji

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