

Audit Program for the Position Matrix™ Management System

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Company: _____ Date of Audit: _____

Audit Objectives	Audit Procedures	N/A Performed by	Workpaper Index
	<p>Audit Objectives</p> <p>The objectives of this audit are:</p> <ul style="list-style-type: none"> A. The audit has been properly planned B. There has been a search for 1) human resources files, 2) Position Matrices™ and Position Essentials Worksheets, 3) performance appraisals, 4) employee handbook and orientation program, 5) acknowledgement of employees receiving an employee handbook, 6) evidence of employees going through an orientation program, 7) strategic plan, 8) benchmarking studies, 9) evidence of legal review of benefit programs and employee documents C. There has been an evaluation of 1) access to human resources files, 2) the content of Position Matrices™ and Position Essentials Worksheets, 3) use of the Position Matrix™ Management System D. There have been interviews conducted with members of the client company to evaluate the use of the Position Matrix™ Management System E. Access to records and written statements was provided by the management in writing F. Misstatements discovered during the audit have been evaluated G. Reportable conditions in internal control, irregularities or illegal acts, and other matters related to the conduct of the audit have been communicated to the appropriate parties H. Staff assistants have been properly supervised I. Audit workpapers and the resulting reports have been reviewed in accordance with firm and Roster, Inc. policies J. The firm's quality control procedures for independence, integrity, and objectivity, client and engagement acceptance and continuation, personnel management, and engagement performance have been followed 		

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	Basic Procedures, Planning		
A, J	1. If the entity is a new client, determine that the Engagement Acceptance Form, XX, has been completed and reviewed.		
A, J	2. If this is a continuing client: a. Determine whether there are any reasons why we should reevaluate whether to continue auditing the client's human resources data. (Reasons might include significant changes in management, ownership, financial condition, litigation status, nature of business, scope of engagement, or the existence of considerations that would have caused us to reject the client had such conditions existed at the time of the initial acceptance.) b. Determine if there is any change in independence. Specifically, determine whether fees (both billed and unbilled) for services provided more than one year prior to the date of our audit report have been paid. If they have not, we are not independent with respect to this engagement.		
A	3. Review correspondence files, prior year audit workpapers, permanent files, and auditor's reports.		
A	4. Identify company contact person who will be providing requested documents, tours as needed, arranging interviews, answering questions, etc.		
A	5. Send Required Documents / Information list to client contact person		
A	6. Discuss the timing of the audit with the owner / manager, board of directors, or the audit committee, if applicable. Also discuss the adequacy of working space for the audit team, access to client records, and assistance, if any, to be furnished by the client.		
A, J	7. Obtain an engagement letter from the client		
A, J	8. Prepare audit work programs		
A, J	9. Complete a time budget		
A, H	10. Determine staffing assignments and discuss the preliminary audit plan and key dates (i.e., documentation review, Position Matrices™ review, employee interviews, etc.) with the audit staff		
H, J	11. Obtain partner approval of audit work program, staff assignments and, if applicable, time budgets		

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	<p>Basic Procedures, Planning Conclusion</p> <p>We have performed procedures sufficient to achieve the audit planning objectives, and the results of these procedures are adequately presented in the accompanying workpapers. (If you are unable to conclude that the audit has been properly planned and the firm's quality control procedures have been followed, prepare a memo documenting your reason.)</p>		

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	Basic Procedures, Position Matrix™ Management System (cont.)		
D	5. Interview a sample of employee to evaluate the usage of the Position Matrix™ Management System: a. Did the employee complete their Position Matrix™? b. Who was involved in the completion of their Position Matrix™? c. Who was involved in their last performance appraisal? d. Who will be involved in their next performance appraisal? e. Any ways in which the employee has used the Position Matrix™ Management System f. Any misuses of the Position Matrix™ Management System		
F	6. Investigate any claims of misuse of the Position Matrix™ Management System discovered during the document investigation and / or employee interviews		
H	7. Supervise staff during the performance of the audit procedures on the Position Matrix™ Management System.		
I	8. Review the audit work performed on the Position Matrix™ Management System in accordance with Roster, Inc. policies.		
I	7. Draft the auditor's report on the Position Matrix™ Management System.		
G	8. Summarize reportable conditions in internal control for communication to the audit committee or to the owner / manager or board of directors if the company does not have an audit committee.		
	<p>Conclusion We have performed procedures sufficient to achieve the Position Matrix™ Management System objectives, and the results of these procedures are adequately presented in the accompanying workpapers. (If you are unable to conclude on any objective, prepare a memo documenting your reason.)</p>		

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