

# A Standard Recipe for Audit Preparation

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Baking a cake and preparing for an audit have many similarities. Standardizing a recipe for an audit allows auditors and research administrators to prepare a consistent “product” repeatedly. Standard audit recipes reduce the amount of unexpected surprises that can be encountered during normal operations. Just like in baking, you can pick a simple recipe with limited ingredients or a multifaceted recipe depending on your level of expertise or upon the expectations of those eating the cake.

altered without causing an inability to meet the audit purpose, scope or objectives. You do not want to realize too late that the information and material you are providing does not meet the request, is not needed, or is in the wrong format. Don't be afraid to ask the auditor for clarification on the requested items. If you are working with an external auditor, you might find it beneficial to reach out to your internal auditors as they may be able to help with interpretation of the request. Early and frequent communication can eliminate redundant work and enhance the quality of the audit. The success of the audit often hinges on the communication level established. It is important to be proactive especially if the purpose, scope, or objectives are not clear. Be open and candid, especially if there have been any structural changes to the University and/or the business systems. Reading through the recipe will give you an idea of how much time it will take and will allow you to be familiar with the details of the audit, such as determining the purpose of the audit, understanding the auditor's requests, and noting any deadlines you will need to work around.

**Assemble and gather the ingredients (the information and materials)** – “*Mise En Place*” In French, the cooking term is to gather, prep, and organize what you will need for cooking. Organize all of your information and materials together in one place, preferably an electronic

## Pre-Audit Preparation

**Read through the recipe (often referred to as the purpose, scope or objectives of the audit)** – This may sound apparent, but audits have certain requirements, such as specific documentation, policies, and procedures that are specific to the type of audit and cannot be

