

3.I. AUDIT ENGAGEMENT TIMING BY AUDIT PHASES & MILESTONES (STANDARD)

Weeks Audit Phases	0	1	2	3	4	5	6-8	9-10	11	12	13-14	15-16	17-20	21-22	23-24
Annual Planning	Annual Audit Plan														
Planning & Preliminary Survey	Scheduling Announcement Letter	Desk review	Desk review <i>Preliminary interviews*</i> <i>Opening Meeting*</i>	RCM EPM	Progress meeting										
Fieldwork						<i>Kick-off meeting*</i> <i>Fieldwork on-the-spot*</i> <i>Debriefing Meeting*</i>	Fieldwork in office ADAR								
Reporting								Quality Review & Meeting ADAR	<i>Closing meeting*</i>	DAR	Entity comments	FAR			
Closing													Action Plan Audit Feedback Survey	Reply to AP	Post-engagement Meeting Closing

3.J.AUDIT ROLES BY AUDIT ENGAGEMENT PHASES (STANDARD)

<div><div></div><div></div></div>	Annual Planning	Planning & Preliminary survey					Fieldwork		Reporting						Closing	
<div><div>Weeks</div><div>Actors</div></div>		0	1	2	3	4	5	6-8	9-10	11	12	13-14	15-16	17-20	21-22	23-24
DG	Annual Plan	Announce- ment Letter				Progress meeting							FAR			
Dir A	Annual Plan	(Scheduling) Announce- ment letter			EPM	Progress meeting			ADAR Quality review and meeting		DAR	Entity comments	FAR	Entity Action Plan	Reply to Action Plan	
QA/SO	Annual Plan	Announce- ment letter			EPM	Progress meeting			ADAR Quality review and meeting							Post- engagement meeting
AM	Annual Plan	Scheduling Announce- ment letter		Preliminary interviews Opening Meeting	EPM RCM	Progress meeting EPM			ADAR Quality review and meeting	Closing meeting	DAR	Entity comments	FAR	Audit Feedback Survey	Reply to Action Plan	Post- engagement meeting Closing
TL		Scheduling Announce- ment letter	Desk review	Preliminary interviews Opening Meeting	EPM RCM	Progress meeting Audit Programs Workpapers	Kick-off meeting Fieldwork on-the-spot Workpapers Debriefing meeting	Workpapers ADAR	Quality review and meeting	Closing meeting	DAR	Entity comments	FAR	Audit Feedback Survey	Reply to Action Plan	Post- engagement meeting Closing
A		Scheduling		Desk review	Desk review RCM	Progress meeting Audit Programs Workpapers	Fieldwork at Entity Workpapers	Workpapers	Quality review and meeting)							Post- engagement meeting Closing
Secretariat		Announce- ment letter			EPM						DAR		FAR	Entity Action Plan Audit Feedback Survey	Reply to Action Plan	