

# Appendix C: Engagement Planning and Implementation Checklist – Example Template

The purpose of this Engagement Planning and Implementation Checklist example template is to provide auditors with additional guidance in the planning and implementation of the Care Minutes Performance Statement audit. This includes identifying key requirements, sequencing and timing considerations, to facilitate an effective audit process and enable aged care providers to meet their reporting obligations.

This template may be used to communicate the Performance Statement audit process with aged care providers unfamiliar with the process. This template is not intended to be prescriptive.

Auditors are still required to use their own methodology, in line with the ASAE Standards and their firm's established audit and quality assurance processes, to plan and implement an audit.

## Example template

[Insert audit firm details]

[Insert Approved Providers details]

Audit Planning checklist	Timing	Work-paper reference
<b>Engagement with aged care provider</b> <i>(This may include records of meeting minutes and engagement letter that enables the audit report to be addressed and distributed to the Secretary of the Department of Health, Disability and Ageing).</i>	<i>[include proposed timing and completion]</i>	<i>[include internal document reference]</i>
<b>Engagement with financial statement audit team</b>		

<b>Audit Planning checklist</b>	<b>Timing</b>	<b>Work-paper reference</b>
<i>(This may include records of meeting minutes or a copy of the engagement letter should the same audit firm be engaged).</i>		
<b>Care Minutes Performance Statement received</b>		
<b>Understanding the entity and its environment</b> <i>(This may include identifying and gaining access to relevant information and records related to the Performance Statement).</i>		
<b>Assess engagement risk and plan audit procedures</b> <i>(See Appendix B: Engagement Risk Assessment – Example Template).</i>		
<b>Audit criteria</b> <i>(The auditor should review the proposed criteria and determine whether they are appropriately qualified and confident they can provide this audit service).</i>		
<b>Determine materiality</b> <i>(As outlined in section 2.5.1, the auditor should consider quantitative and qualitative factors when determining materiality, including residential aged care subsidy calculations and Star Ratings).</i>		
<b>Audit plan and reliance on the work of the financial statements audit</b> <i>(As outlined in section 2.4.1 of the Guidance, integration with the financial statements audit process should be considered).</i>		

<b>Audit Performance Checklist</b>	<b>Timing</b>	<b>Work-paper reference</b>
<b>Evidence gathering and testing</b>		

Audit Performance Checklist	Timing	Work-paper reference
<i>(This section can be expanded based on the auditor's methodology, and proposed evidence and testing program).</i>		
<b>Audit report preparation</b>  <i>(The auditor should ensure sufficient time is allocated to enable the aged care provider to meet their reporting obligations).</i>		
<b>Audit summary</b>  <i>(This summary outlines the expected audit conclusion and overview of the work performed. It may be provided to the aged care provider ahead of delivering the final audit report).</i>		
<b>Audit report</b>		
<b>Any other matters to be raised with the aged care provider.</b>		