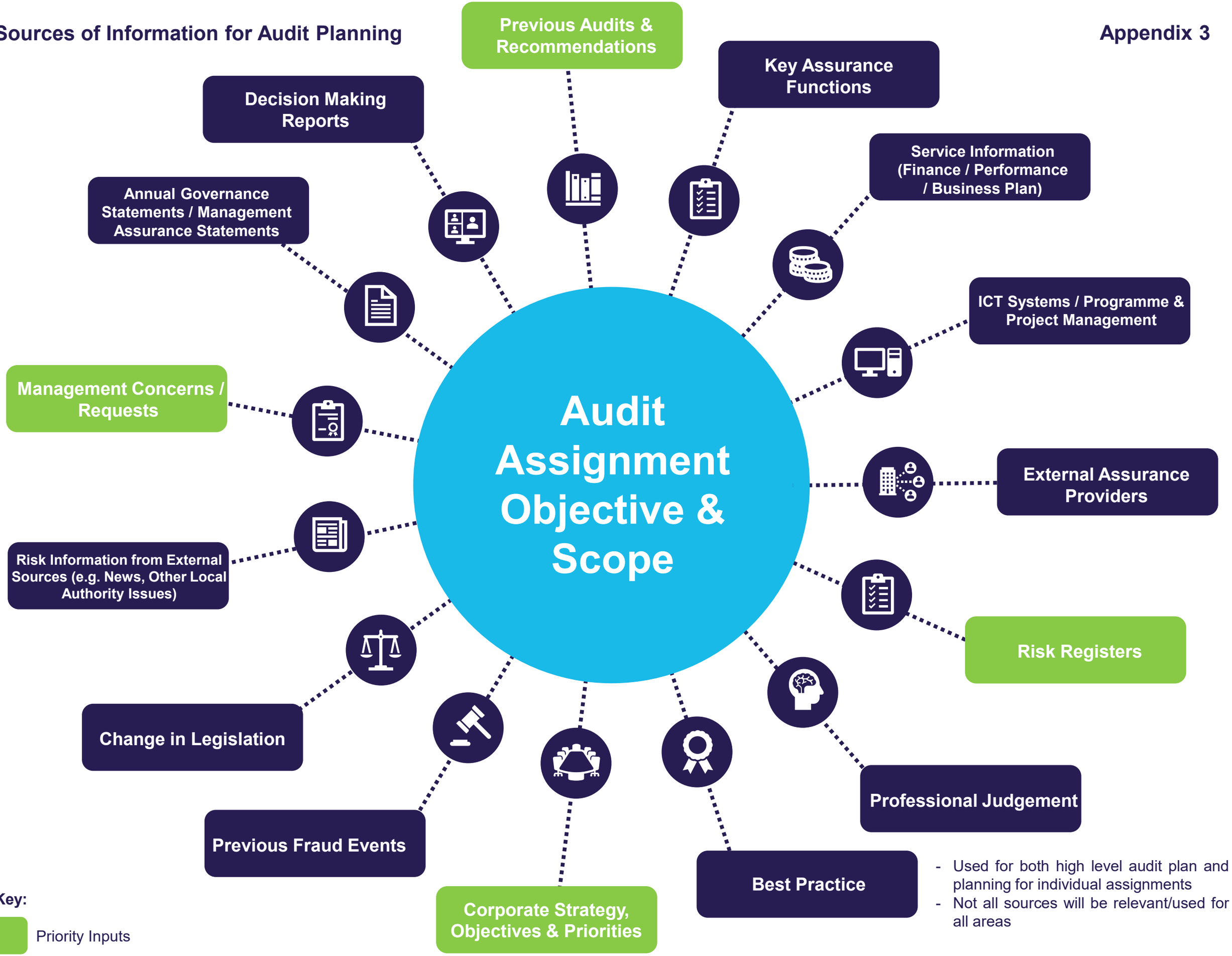
## Sources of Information for Audit Planning

Appendix 3




- Used for both high level audit plan and planning for individual assignments
- Not all sources will be relevant/used for all areas