

Auditing Standards 300 Planning and Audit

1. Continuous & involves: Planning should be continuous It Involves
 - a. Developing an overall plan
 - b. Developing an audit programme
2. Revisions: Changes in conditions may cause revisions of audit plan
3. Factors to be considered:
 - a. Complexity of the audit. [facebook.com/camaterial](https://www.facebook.com/camaterial)
 - b. His previous experience with the client.
 - c. Knowledge of the client's business.
4. Auditor needs to obtain a level of knowledge of client's business
5. Development of an Overall Plan.
6. Documentation: Auditor should document his overall audit plan.
7. Developing the Audit Programme.
8. The preparation of audit planning & programme ideally commences at the conclusion of the previous year's audit.

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