

Evidence Sampling in Link-up Audit

Following a review of current sampling mechanisms and engagement and feedback from the current audit resource, we will be implementing the following sampling mechanism going forward:-

- A minimum sample of 100% of population or 10 records will be sampled (whichever is lower)
- The auditor will always sample 10 records for population sizes between 10 and 100.
- For populations exceeding 100 records the auditor will sample 5% with a minimum sample size of 10 records to communicate assurance.
- Due to the limitations and timescale restrictions of the audit a maximum limit of 50 records will be sampled for populations in excess of 1000.

As a guide the following examples detail the application of this regime:-

- Population of 7 = 7 records checked
- Population of 50 = 10 records checked
- Population of 100 = 10 records checked
- Population of 1000 = 50 records checked
- Population of 10000 = 50 records checked

This will apply across all audits and will be applied wherever sampling is required. For example where the auditor is checking Alcohol and Drug testing records or NCCA records etc.

All auditors are being briefed on this document and it will be implemented following the completion of this process.

21st January 2010