

Decision Path Job Aid

Which Engagement Do I Need? — Quick decision path

Work through the questions below in order. Each one narrows down the right engagement for your situation.

1. **Is there a specific, credible allegation of theft, fraud, or intentional wrongdoing?**
 - → **Yes:** Stop here — this calls for an Investigation, not one of the three engagements below.
 - → **No:** Continue to Question 2.
2. **Do you need to know whether a defined requirement or standard is being followed?**
 - → **Yes:** This points toward an Audit — you have (or need) fixed criteria to test against.
 - → **No: — I need to understand risk more broadly:** Continue to Question 3.
3. **Are you trying to identify where the operation is vulnerable or how it could improve?**
 - → **Yes:** This points toward an Assessment — a risk-based, diagnostic look across the operation.
 - → **No: — I just have one specific concern I want checked:** Continue to Question 4.
4. **Do you have a narrow, specific question and need a fast, lighter-touch answer?**
 - → **Yes:** This points toward a Review — narrow scope, limited procedures, bounded conclusion.

Remember: a Review can always escalate. If what you find suggests a pattern, a control failure, or possible fraud, move to an Assessment, Audit, or Investigation as appropriate.

At a Glance

Engagement	Answer the question...	Best fit when...
Audit	Are requirements being followed?	You need a defensible, evidence-based conclusion someone can rely on.
Assessment	Where are the risks and opportunities?	You want a diagnostic view across people, process, and risk.
Review	Does anything look off?	You have one narrow concern and need a fast answer.
Investigation	Did a specific wrongdoing occur?	There's a credible allegation of fraud or theft.

