

Internal Audit Work Paper

RMA Number

Working Paper Number:

Audit name:

Audit Number:

Auditor:

Date

Reviewer

Date:

Cross References:

Refer to any supporting documents / information. This could be the documents / information supplied by the business, other working papers. In referencing documents be specific (Version, page, paragraph). Also, the cross reference should clearly articulate the work paper reference and a brief description of cross reference e.g. CR 3 1.1 Work paper 2 Interview_1 John Doe

Time Period:

Reference time period covered by the test. E.g. if sampled data state period covered: if observation what time period covered; if reviewing management reports, over what period.

Objective of the test:

Describe what we are going to test and why. Which controls / data / process steps etc. are we going to test and is it from design effectiveness and/or operating effectiveness perspective. Why are we performing the test? What are we planning to prove?

Samples: *List the documents / data / information sampled*

Work performed:

Describe the test steps performed if all the tests in the Audit Work Program were performed just mention that all tests in the AWP were performed. Only elaborate what is not mentioned in the AWP. Description should be at the level that would allow another auditor to re-perform. If there are limitations note these and the reasons for such limitations, e.g. some data was not available. Remember a limitation might be a finding. Should not exceed more than two pages.

Results and analysis:

What did we find from the tests, e.g. 2 out of 5 samples tested didn't follow procedure. Document root cause analysis of results obtained along with linkages to other work on audit if any. Should not exceed half a page

Conclusion

Control gap or no control gaps. Any other work required. Reference it to the audit finding in the draft report if any.

Audit Workpaper Documentation

Peter Gregory



Audit Workpaper Documentation:

Creating Wonderful Workpapers Robert Berry, 2020-05-18 Bad workpapers leave you bogged down in audits that are not focused on the right things take too long to complete and are inconsistent with expectations Proper workpaper documentation is the first skill every auditor must master And this is the first book entirely focused on workpapers First I ll tell you my personal workpaper revelation Next we explore the purpose of workpapers and the types of workpapers Then we discuss key workpaper characteristics and essential elements Finally we end by discussing workpaper organization relevancy accuracy and completeness Catapult your audit career by learning the fundamental principles required to create wonderful workpapers

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Sarbanes-Oxley and the New Internal Auditing Rules Robert R. Moeller, 2004-05-10 Sarbanes Oxley and the New Internal Auditing Rule thoroughly and clearly explains the Sarbanes Oxley Act how it impacts auditors and how internal auditing can help with its requirements such as launching an ethics and whistle blower program or performing effective internal controls reviews under the COSO framework With ample coverage of emerging rules that have yet to be issued and other matters subject to change this book outlines fundamental blueprints of the new rules technological developments and evolving trends that impact internal audit professionals Order your copy today

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with expectations we find that preparers of workpapers who were anticipating an electronic review provided lower quality documentation than preparers expecting a face to face review As predicted by our mediation model we find that the effect of review mode on reviewer judgments is mediated by the documentation quality assessment gap Specifically when the mode of review was electronic reviewers were unable to recognize the lower quality documentation resulting in lower quality judgments compared to when the mode of review was face to face These results suggest that the effect of review mode persists to the reviewer s judgment through its influence on documentation quality Principles of Auditing and Other Assurance Services Ray Whittington,Kurt Pany,2006 This updated edition includes revisions of Chapters 5 through 7 on audit evidence audit planning and internal control respectively **Audit Working Papers** Jacob Hugh Jackson,1923

Auditing ,2008 **Auditing & Systems** ,2008 **Auditing Concepts and Applications** Larry F. Konrath,1988

SEC 2007 CCH Incorporated,2007-01-12 Auditing Dan M. Guy,C. Wayne Alderman,Alan J. Winters,1993

California. Court of Appeal (5th Appellate District). Records and Briefs California (State)., CISA Certified Information Systems Auditor All-in-One Exam Guide Peter Gregory,2009-08-16 All in One is All You Need CISA Certified Information Systems Auditor All in One Exam Guide Get complete coverage of all the material included on the Certified Information Systems Auditor exam inside this comprehensive resource Written by an IT security and audit expert this authoritative guide covers all six exam domains developed by the Information Systems Audit and Control Association ISACA You ll find learning objectives at the beginning of each chapter exam tips practice exam questions and in depth explanations Designed to help you pass the CISA exam with ease this definitive volume also serves as an essential on the job reference Covers all exam topics including IS audit process IT governance Network technology and security Systems and infrastructure lifestyle management IT service delivery and support Protection of information assets Physical security Business continuity and disaster recovery **Audits of State and Local Governmental Units** American Institute of Certified Public

Accountants. Government Accounting and Auditing Committee,2001 **Federal Securities Law Reporter** ,1941

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