

Internal Audit Work Paper	
RMA Number	Working Paper Number:
Audit name:	Audit Number:
Auditor:	Date
Reviewer	Date:
Cross References: <i>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</i>	
Time Period: <i>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.</i>	
Objective of the test: <i>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?</i>	
Samples: <i>List the documents / data / information sampled</i>	
Work performed: <i>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.</i>	
Results and analysis: <i>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</i>	
Conclusion <i>Control gap or no control gaps. Any other work required. Reference it to the audit finding in the draft report if any.</i>	

Sample Audit Working Papers Template

Asokan Anandarajan, Gary Kleinman



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Ghatalia,1989-04-14 The Seventeenth British Edition of Practical Auditing has been completely overhauled to take account of all the recent developments The bulk of the text is now taken from Spicer and Pegler s Internal Audit Procedures Manual Practical Auditing provides exhaustive and up to date coverage of current accounting standards and is an excellent procedural guide to audit techniques and administration The emphasis of the book is on planning each audit within a logical framework to suit the individual needs of each client in the most efficient way The book is a comprehensive up to date and authoritative treatise on modern auditing practice which will prove of immense value to practicing chartered accountants students of accountancy and persons engages in Finance and Commerce who wish to be acquainted with practical audit

Information Technology Control and Audit, Fifth Edition Angel R. Otero,2018-07-27 The new fifth edition of Information Technology Control and Audit has been significantly revised to include a comprehensive overview of the IT environment including revolutionizing technologies legislation audit process governance strategy and outsourcing among others This new edition also outlines common IT audit risks procedures and involvement associated with major IT audit areas It further provides cases featuring practical IT audit scenarios as well as sample documentation to design and perform actual IT audit work Filled with up to date audit concepts tools techniques and references for further reading this revised edition promotes the mastery of concepts as well as the effective implementation and assessment of IT controls by organizations and auditors For instructors and lecturers there are an instructor s manual sample syllabi and course schedules PowerPoint lecture slides and test questions For students there are flashcards to test their knowledge of key terms and recommended further readings Go to <http://routledgetextbooks.com/textbooks/9781498752282> for more information *Internal Audit Practice from A to Z* Patrick Onwura Nzechukwu,Patrick Nzechukwu,2016-11-25 Internal Audit Practice from A to Z addresses the practice of internal auditing using GAAS Generally Accepted Auditing Standards GAGAS Generally Accepted Government Auditing Standards and International Standards for the Professional Practice of Internal Auditing Standards IPPF International Standards Organization ISO International Standards of Supreme Audit Institutions ISSAI International Standards on Auditing ISA as enunciated by the Institute of Internal Auditors IIA International Organization of Standardizations ISO International Organization of Supreme Audit Institutions INTOSAI Government Accountability Office GAO International Federation of Accountants IFAC Unique in that it is primarily written to guide internal auditors in the process and procedures necessary to carry out professionally accepted internal audit functions the book includes everything necessary to start complete and evaluate an internal audit practice simplifying the task for even non professionals Internal Audit Practice from A to Z features A rich array of forms figures tables and reports making it a practical hands on book Provides comprehensive content that contains all the practical guidance necessary to start complete and evaluate an internal audit practice Details on how to ensure quality on internal audit function through peer review Current international standards for the professional practice of internal auditing and other relevant standards for reference Checklists for all practice procedures as well as a checklist of

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