

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.

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Irvin N. Gleim, Patrick R. Delaney

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Audit Procedures Luis Puncel,2007-12 Designed specifically to help practitioners prevail in the current climate of intense scrutiny Audit Procedures presents the conservative and cost effective approach needed to conduct a higher quality audit of nonpublic commercial entities Practical discussion and consideration of the day to day management of audit engagements enhance the quality of the auditor's practice while easy to read and easy to understand advice procedures and practice aids enable practitioners to put official pronouncements into action immediately The 2008 Edition integrates Knowledge Based Audits of Commercial Entities and explains the AICPA's Auditing Standards Board's new risk assessment standards which represent significant changes to existing audit practice

Brink's Modern Internal Auditing Robert R.

Moeller,2005-01-07 Brink's Modern Internal Auditing Sixth Edition is a comprehensive resource and reference book on the changing world of internal auditing including Sarbanes Oxley compliance issues Sixth edition of a very well respected auditing resource Provides an overview of the role and responsibilities of the internal auditor Includes discussion of the Sarbanes Oxley Act and the impact it has on auditing particularly concerning controls Provides expanded coverage of fraud and business ethics Includes guidance on reporting results effectively Provides in depth discussion of internal audit and corporate governance

Audit Working Papers Maurice E. Peloubet,1949 **The Quality Audit** Charles Albert Mills,1989

Explanations are given for pertinent steps in the audit process from determining the purpose of the audit through planning and implementing the process to evaluating reporting and following up on the results Annotation copyrighted by Book News Inc Portland OR

Auditing Theory and Practice Roger H. Hermanson,Jerry R. Strawser,Robert H. Strawser,1989 **CISA**

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web fuses and electrical protection symbols fuses are devices containing a small piece of special wire that melts when the intensity of the current flowing through it for a certain period of time exceeds a set value thus protecting the rest of the electrical circuit overloads

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mechanical malfunction overload conditions when it is running the effect of an overload is an excessive rise in temperature in the motor windings due to current higher than full load

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web apr 15 2022 overload protection circuit for voltage regulator ic in the circuit ic3 7812 as the 12 volts regulator will supply voltage to load through the contact c nc of the relay ry1 in normal the point a will has state is 1 cause the output of ic1 1 is 0 so no current to trigger gate of scr1 thus the ry1 not works

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web overload describes a moderate and gradual rise in the value of current over a relatively long period of time it is caused by excessive amounts of current drawn by a motor which may be as high as six times the rated current this is caused by too much load on a motor systems are protected by

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