

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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Vallabhaneni, 2018-12-18 WILEY CIAexcel EXAM REVIEW 2019 THE SELF STUDY SUPPORT YOU NEED TO PASS THE CIA EXAM Part 2 Internal Audit Practice Provides comprehensive coverage based on the exam syllabus along with multiple choice practice questions with answers and explanations. Deals with managing the internal audit function, Addresses managing individual engagements, Covers fraud risks and controls, Covers related standards from the IIA's IPPF, Features a glossary of CIA Exam terms, good source for candidates preparing for and answering the exam questions, Assists the CIA Exam candidate in successfully preparing for the exam. Based on the CIA body of knowledge developed by The Institute of Internal Auditors IIA, Wiley CIAexcel Exam Review 2019 learning system provides a student focused and learning oriented experience for CIA candidates. Passing the CIA Exam on your first attempt is possible. We'd like to help. Feature section examines the topics of Managing the Internal Audit Function, Managing Individual Engagements and Fraud Risks and Controls.

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addresses a variety of technical and non technical subjects Non auditors have an easy to use guide that increases their understanding of what internal auditors do and how making it easier for them to partner with them more effectively

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