

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 Work Paper Example

Emilie Sanchez

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Wiley CPA Exam Review 2010, Auditing and Attestation Patrick R. Delaney,O. Ray Whittington,2009-12-02 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in auditing and attestation The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work The Principles and Practice of Auditing George Puttick,Sandy van Esch,2007 A valuable resource for students preparing for certification registered accountants and auditors and financial personnel in various businesses this is the 9th updated edition of a classic auditing text Integrating theory with practice and application it is up to date with the field s recent and gradual transition from self regulation to external auditing and supervision Wiley CPA Examination Review 2007-2008, Problems and Solutions Patrick R. Delaney,Ray Whittington,O. Ray Whittington,2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions

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Auditing Robyn Moroney, Fiona Campbell, Jane Hamilton, Valerie Warren, 2020-09-30. *Auditing A Practical Approach with Data Analytics* 4th Canadian Edition. Prepares today's students to meet the rapidly changing demands of the auditing profession with a focus on data driven analysis and decision making. Students work through a full audit in a practical and applied manner, developing the professional judgement and critical thinking skills needed to make real decisions auditors face every day. Students are introduced to the language, key processes and level of thinking required to build ethical and audit reasoning through an integrated case based approach that better prepares them for successful completion of the CPA exam and builds the confidence needed to succeed as a modern auditing professional.

Internal Audit Handbook Henning Kagermann, William Kinney, Karlheinz Küting, Claus-Peter Weber, 2007-12-04. This book offers a comprehensive, up to date presentation of the tasks and challenges facing internal audit. It presents the Audit Roadmap, the process model of internal auditing developed at SAP which describes all stages of an audit. Coverage provides information on issues such as the identification of audit fields, the annual audit planning, the organization and execution of audits as well as reporting and follow up. The handbook also discusses management related subjects. Separate chapters are dedicated to special topics like IT or SOX audits.

Auditing Raymond N. Johnson, Laura Davis Wiley, Robyn Moroney, Fiona Campbell, Jane Hamilton, 2019-04-16. The explosion of data analytics in the auditing profession demands a different kind of auditor. *Auditing A Practical Approach with Data Analytics* prepares students for the rapidly changing demands of the auditing profession by meeting the data driven requirements of today's workforce. Because no two audits are alike, this course uses a practical, case based approach to help students develop professional judgement, think critically about the auditing process and develop the decision making skills necessary to perform a real world audit. To further prepare students for the profession, this course integrates a seamless exam review for successful completion of the CPA Exam.

Wiley CPA Exam Review 2011, Auditing and Attestation Patrick R. Delaney, O. Ray Whittington, 2010-10-05. Fully updated for the 2011 test format. Cover.

Audit Working Papers Jacob Hugh Jackson, 1923. **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 Standards and Procedures Manual, 1995. **Auditing and Assurance Services** David N. Ricchiute, 2001. This new edition is written with two major objectives: 1 to help students understand audit decision making and evidence accumulation and 2 to reflect changes in the profession by integrating assurance and attestation services as well as risk issues. This 6th edition introduces two new tools that practitioners use to assess risk and to identify assurance service opportunities: Client Strategy Templates.

and Balanced Scorecards *Auditing* David N. Ricchiute,1995 AUDITING emphasizes both the concepts and standards of independent auditing It integrates them with contemporary audit methods and with the complex judgments and decision processes common to audit practice **Environmental Auditing** J. Ladd Greeno,Gilbert S. Hedstrom,Maryanne DiBerto,1985 Basic Auditing Arthur Wellington Holmes,Wayne S. Overmyer,1976 AICPA Audit and Accounting Manual ,2007 **The Accountant** ,1965 Principles of Auditing Ray Whittington,Kurt Pany,1995 **Auditing Concepts and Methods** John J. Willingham,Douglas R. Carmichael,1979 **Auditing, Concepts and Standards** David N. Ricchiute,1982 **Auditing Theory and Practice** Roger H. Hermanson,Jerry R. Strawser,Robert H. Strawser,1989

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