

Sample Audit Working Papers

Indexing the audit working papers essentially means preparing a Table of Contents. A well-organized set of working papers enables the auditor to understand the relationships of transactions and how they impact different accounts. It also enables the reviewers to perform their work more effectively and efficiently and to devote their attention to the critical audit areas.

There are many different ways that working papers could be indexed. The important consideration is that the organization and indexing be logical. The following is just one example of how the current working paper files might be indexed:

Index #	Description of Analysis
General:	
A1	Working Trial Balance
A2	Adjusting Entries
A3	Evaluation of Uncorrected Audit Differences
B1	Audit Planning
B2	Internal Controls
B3	Risk Assessment
B4	Time Budget
C1	Contingencies and Litigation
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5	Inventories
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10	Accounts Payable and Purchases
11	Accrued Liabilities
12	Debt
15	Revenues and Expenses
20	Equity

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N Colangelo

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Special Milk Programs California. Department of Education,1978 Audits of State and Local Governmental Units American Institute of Certified Public Accountants. Government Accounting and Auditing Committee,2001 Parliamentary Papers Great Britain. Parliament. House of Commons,1884 **Codification of Statements on Auditing Standards** American Institute of Certified Public Accountants. Auditing Standards Board,1989 **CA** ,1971-07 **Working Paper on International Energy Supply** ,1978 **Illinois CPA.** ,1964 **Not-for-profit Organizations** ,1997

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In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Appendix Sample Audit Working Papers**," a mesmerizing literary creation penned by a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring affect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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