

## 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.*

# How To Create Audit Workpapers

**Lei Huang**



## **How To Create Audit Workpapers:**

## Decoding **How To Create Audit Workpapers**: Revealing the Captivating Potential of Verbal Expression

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 "**How To Create Audit Workpapers**," a mesmerizing literary creation penned by a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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