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Our template workpapers have been built with this auditing standard in mind. Whilst heavily skewed towards a more financial statement audit, the template can still be easily adapted to suit any internal audit, whilst still adhering to the requirements of the auditing standards which I consider to be best practice for any audit.

Fieldwork - Testing Workpaper Template - My Audit Spot

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balance sheet, you may prepare a schedule showing all bank reconciliations affirming that they reconcile without discrepancy to the balance sheet.

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8. 66. Do all workpapers clearly indicate audit procedures performed?
7. Have all workpapers been reviewed and approved? 8. Was the work performed within the agreed upon time budget? If not why not? 9. Did the auditor-in-charge document a final evaluation of controls on the risk assessment form? 10. Was the Potential Audit Areas form completed?

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If not addressed elsewhere in the audit file (e.g. in the audit program), describe the nature of the procedures to be performed and the assertion(s) being tested. In this section, document the results of the audit procedures performed. The form and content of the documentation will depend on the nature of the procedures performed; however, the ...

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SMSF Audit letter and workpaper templates

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