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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

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Definition: Audit working papers refer to the documents that prepare by or use by auditors as part of their works. Those documents include the summary of the client's nature of the business, business process flow, audit program, documents or

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information obtained from the client as well as audit testing documents.

Audit Working Papers: Definition, Form, Content, Example ...

Workpapers summarize your audit actions, such as planning the audit. Schedules show what steps you take to reach a conclusion. For example, to support your conclusion that

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cash is correctly stated on the 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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designed so that all observations identified in workpapers can be copied and pasted directly into the issues listing and referenced accordingly. This can help the audit lead / manager to ensure everything has been captured.

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