

Workpaper Title

Scope

As per the Assignment Plan, this workpaper relates to the following scope section:

Scope	Activity
A	Copy from the Assignment Plan / Audit Program.

Purpose / Objective

The purpose / objective of this workpaper is to:

- State what you are going to test in this workpaper.

This workpaper will assess both the Design and Implementation of the control, as well as the Operating Effectiveness of the Control.

OR (where performing an audit of a financial balance)

The purpose / objective of this workpaper is to:

- State what you are going to test in this workpaper.

This workpaper is addressing the following audit assertions:

C	E	A	R	V	P
Completeness	Existence	Accuracy	Rights and Obligations	Valuation and Allocation	Presentation and Disclosure

Financial Statement Line Item	Balance as at Date	Period for testing
Financial Statement Caption	DATE	DATE TO DATE

Sample

Our sample has been selected in accordance with our Internal Audit Sampling Methodology.

For test of controls

Nature of control	Occurrence	Suggested sample size
Manual Semi-Automated Automated	Daily Weekly Monthly	Refer to Methodology.

Audit Workpaper Template

Hernan Murdock

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