

Workpaper Template

Workpaper					
Audit Area	<i>[insert the auditable area e.g department, function]</i>	Period	<i>[month and year]</i>	WP Ref.	
Engagement Title	<i>[insert the title of the specific audit activity]</i>	Prepared by	<i>[insert name & designation]</i>	Date	<i>[date for preparing the work paper]</i>
		Reviewed by	<i>[insert name & designation]</i>	Date	<i>[date for reviewing the work paper]</i>

1 Engagement Objective*[Copy from audit program]***2 Engagement Scope***[Copy from audit program]***3 Source of data***[Include the description of information gathered, it's source, date gathered and the period which it pertains]***4 Description of Population and Sample Selection***[Detail how – size of population, size of sample, method of selection, use of CAATS etc. – and from where (name of the report and format, i.e. electronic / paper) the sample was selected and testing approach]***5 Audit Procedures***[Copy from audit program of reference to the relevant section of the audit program]***6 Audit Results***[Document the results for each audit procedure/test in the audit program, i.e. use the exact same numbering]*1. *[include the results for procedure 1 in the audit program]*2. *[include the results for procedure 2 in the audit program]*3. *[include the results for procedure 3 in the audit program]**[Include at least evidence for one correct sample and evidence for all exceptions noted]*

Ref	Record	Audit Procedure 1	Audit Procedure 2	Audit Procedure 3	Audit Procedure 4	WP Ref
		✓	✗ N1	✗ N2	✗ N3	[insert the reference of other documents supporting the audit results]

S/No.	Audit Procedure	Results	Record	WP Ref
1	Audit Procedure 1	✓		[insert the reference of other documents supporting the audit results]
2	Audit Procedure 2	✗ N1		
3	Audit Procedure 3	✗ N2		
4	Audit Procedure 4	✗ N3		

Legend should be used to explain tick-marks and symbols used

Tick mark legend:

✓ - Test / audit procedure was performed successfully on sample item and no exceptions were noted.

✗ - An exception was noted when test / audit procedure was performed on sample item.

Notes: [examples]

N1 – We were unable to obtain the specimen signature for Mr XYZ who were authorised to approve the purchase order as he has resigned. Refer to for factual correctness sheet signed by the Procurement Manager.

N2 - The specimen signature for Mr DEF who are authorised to approve the purchase order does not agree to the signature on the purchase order. Refer tofor supporting documentation.

N3 – Ms ABC is authorised to approve this purchase order. She was however on leave at the time and her designate Mr GHJ were authorised. Refer tofor supporting documentation that Mr GHJ was authorised in writing to approve purchase orders during Ms ABC's leave period.

7 Conclusion

Based on the audit procedures performed it appears that controls in place to ensure that *[insert audit objective]*, *[are adequate and / or functioning effectively]* / *[are partially adequate and / or effective]* / *[are not adequate and / or not functioning effectively]*.

[The conclusion should be in line with the audit objective]

8	Proposed follow up work to be performed
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[insert areas for further audit tests]

9	Review Notes
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#8	Review note	How the note is addressed