

Workpaper File Checklist Template

Title of the audit	<i>Copy from Engagement plan</i>	Period	<i>[month and year]</i>	Audit Report Ref	
Audit Area	<i>Copy from Engagement plan</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>

CHECKLIST

Section	Broad content	Sub content	YES	NO	Remarks
A	Audit follow up	Periodic follow up report			
		Evidence supporting implementation status			
B	Engagement Reporting	Report to Audit Committee			
		Final report to management			
		Draft report			
		Audit Client Satisfaction Client Survey			
		Team Debrief minutes			
C	Conducting engagement	Exit meeting minutes			
		Exit meeting agenda			
		Engagement finding sheet			
		Audit evidence			
		Review Notes			
		Information request tracking sheet			
		Entrance meeting minutes			
D	Engagement Planning	Planning memorandum/ entrance meeting agenda			
		Engagement plan [includes risk & controls matrix]			
		Work program			
		Engagement/assignment process analysis form			
		Request for information			
		Information request			

Section	Broad content	Sub content	YES	NO	Remarks
		monitoring checklist			
		Audit notification			
		Team Debrief minutes			
		Relevant permanent file documentation			

Note: More items can be added as the form is customized at entity level