

Internal Audit Work Paper	
RMA Number	Working Paper Number:
Audit name:	Audit Number:
Auditor:	Date
Reviewer	Date:
Cross References: <i>Refer to any supporting documents / information. This could be the documents / information supplied by the business, other working papers. In referencing documents be specific (Version, page, paragraph). Also, the cross reference should clearly articulate the work paper reference and a brief description of cross reference e.g. CR 3 1.1 Work paper 2 Interview_1 John Doe</i>	
Time Period: <i>Reference time period covered by the test. E.g. if sampled data state period covered; if observation what time period covered; if reviewing management reports, over what period.</i>	
Objective of the test: <i>Describe what we are going to test and why. Which controls / data / process steps etc. are we going to test and is it from design effectiveness and/or operating effectiveness perspective. Why are we performing the test? What are we planning to prove?</i>	
Samples: <i>List the documents / data / information sampled</i>	
Work performed: <i>Describe the test steps performed if all the tests in the Audit Work Program were performed just mention that all tests in the AWP were performed. Only elaborate what is not mentioned in the AWP. Description should be at the level that would allow another auditor to re-perform. If there are limitations note these and the reasons for such limitations, e.g. some data was not available. Remember a limitation might be a finding. Should not exceed more than two pages.</i>	
Results and analysis: <i>What did we find from the tests, e.g. 2 out of 5 samples tested didn't follow procedure. Document root cause analysis of results obtained along with linkages to other work on audit if any. Should not exceed half a page</i>	
Conclusion <i>Control gap or no control gaps. Any other work required. Reference it to the audit finding in the draft report if any.</i>	

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Internal Audit Handbook Henning Kagermann, William Kinney, Karlheinz Küting, Claus-Peter Weber, 2007-12-04 This book offers a comprehensive up to date presentation of the tasks and challenges facing internal audit It presents the Audit Roadmap the process model of internal auditing developed at SAP which describes all stages of an audit Coverage provides information on issues such as the identification of audit fields the annual audit planning the organization and execution of audits as well as reporting and follow up The handbook also discusses management related subjects Separate chapters are dedicated to special topics like IT or SOX audits

DCAA contract audit manual United States. Defense Contract Audit Agency, 2000

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Wiley CPA Exam Review 2010, Auditing and Attestation Patrick R. Delaney, O. Ray Whittington, 2009-12-02 Everything Today's CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in auditing and attestation The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work

Brink's Modern Internal Auditing Robert R. Moeller, 2005-01-07 Brink's Modern Internal Auditing Sixth Edition is a comprehensive resource and reference book on the changing world of internal auditing including Sarbanes Oxley compliance issues Sixth edition of a very well respected auditing resource Provides an overview of the role and responsibilities of the internal auditor Includes discussion of the Sarbanes Oxley Act and the impact it has on auditing particularly concerning controls Provides expanded coverage of fraud and business ethics Includes guidance on reporting results effectively Provides in depth discussion of internal audit and corporate governance

Official Gazette

Philippines,2003 **Modern Auditing** William C. Boynton,Raymond N. Johnson,2005-08-19 Known in the academic market for its clear writing style and accessibility this extensive revision focuses on auditor decision making and the auditor s role in providing assurance about the integrity of the financial reporting system This is particularly important in light of the recent events involving WorldCom Enron Xerox Aldelphia Tyco Waste Management and other recent incidents that have questioned the quality of work in the auditing profession Intended for a junior or senior level course in auditing or assurance services taught at most four year schools Spicer & Pegler's Practical Auditing S.V. Ghatalia,1989-04-14 The Seventeenth British Edition of Practical Auditing has been completely overhauled to take account of all the recent developments The bulk of the text is now taken from Spicer and Pegler s Internal Audit Procedures Manual Practical Auditing provides exhaustive and up to date coverage of current accounting standards and is an excellent procedural guide to audit techniques and administration The emphasis of the book is on planning each audit within a logical framework to suit the individual needs of each client in the most efficient way The book is a comprehensive up to date and authoritative treatise on modern auditing practice which will prove of immense value to practicing chartered accountants students of accountancy and persons engages in Finance and Commerce who wish to be acquainted with practical audit **Information Technology Control and Audit, Fifth Edition** Angel R. Otero,2018-07-27 The new fifth edition of Information Technology Control and Audit has been significantly revised to include a comprehensive overview of the IT environment including revolutionizing technologies legislation audit process governance strategy and outsourcing among others This new edition also outlines common IT audit risks procedures and involvement associated with major IT audit areas It further provides cases featuring practical IT audit scenarios as well as sample documentation to design and perform actual IT audit work Filled with up to date audit concepts tools techniques and references for further reading this revised edition promotes the mastery of concepts as well as the effective implementation and assessment of IT controls by organizations and auditors For instructors and lecturers there are an instructor s manual sample syllabi and course schedules PowerPoint lecture slides and test questions For students there are flashcards to test their knowledge of key terms and recommended further readings Go to <http://routledge textbooks.com/textbooks/9781498752282> for more information **Internal Audit Practice from A to Z** Patrick Onwura Nzechukwu,Patrick Nzechukwu,2016-11-25 Internal Audit Practice from A to Z addresses the practice of internal auditing using GAAS Generally Accepted Auditing Standards GAGAS Generally Accepted Government Auditing Standards and International Standards for the Professional Practice of Internal Auditing Standards IPPF International Standards Organization ISO International Standards of Supreme Audit Institutions ISSAI International Standards on Auditing ISA as enunciated by the Institute of Internal Auditors IIA International Organization of Standardizations ISO International Organization of Supreme Audit Institutions INTOSAI Government Accountability Office GAO International Federation of Accountants IFAC Unique in that it is primarily written to guide internal auditors in the process and procedures necessary to

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Worker's Compensation Ed Priz, Scott Priz, 2010-01-04 The Field Guide for Employers explains in detail how Workers Compensation insurance is priced and audited and how employers can protect themselves from common overcharges made by insurance companies Everything business people need to know about Workers Compensation insurance but were afraid to ask or didn't know who to ask

International Auditing Standards in the United States Asokan Anandarajan, Gary Kleinman, 2014-12-19 International auditing of publicly owned corporations is governed largely by either U S Public Company Accounting Oversight Board PCAOB auditing standards or International Standards on Auditing ISA established by the International Federation of Accountants IFAC In some respects the U S PCAOB and ISA are similar but in other ways they are not In *International Auditing Standards in the United States* the authors describe key differences between PCAOB auditing standards and ISA The goal in doing so is to provide students managers and researchers with a clear concise guide to the major differences between PCAOB and ISA standards Understanding these differences will provide the reader with a greater appreciation of the differences in the auditing process between nations and a greater understanding of what the audit opinion means as issued in different parts of the world Asokan Anandarajan professor of accounting and accounting information systems at the School of Management New Jersey Institute of Technology Newark NJ He has an MBA and MPhil from Cranfield University UK and a PhD in accounting from Drexel University Philadelphia His research interests relate to earnings management and expectation gap auditing standards He has published in many peer reviewed research journals including *Accounting Horizons* *Auditing A Journal of Practice and Theory* *Accounting and Finance* and *Advances in Accounting*

FIA Foundations in Audit (UK) - FAU -Kit BPP Learning Media, 2013-01-01 FIA Foundations in Audit UK FAU Kit

Audit and Accounting Manual AICPA, 2018-07-31 Updated as of April 1 2018 this comprehensive step by step guide provides a plain English approach to conducting an audit This one stop shop summarizes applicable requirements and delivers how to advice to help practitioners plan and perform an audit A valuable resource featuring new updates for the issuance of SAS No 132 The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern this guide provides illustrative examples sample forms and helpful techniques that small and medium sized

firms need to streamline their audit engagements Key benefits include Comprehensive and step by step guidance on the performance of an audit Contains numerous alerts that address the current year developments in a variety of areas Illustrative examples and forms to facilitate hands on performance of the audit **Audit Working Papers** Jacob Hugh Jackson,1923 **FIA Foundations in Audit (INT) - FAU -Kit** BPP Learning Media,2013-01-01 FIA Foundations in Audit INT FAU Kit **Practice Aid: Audit and Accounting Manual, 2017** AICPA,2017-08-14 This one stop shop summarizes applicable requirements and delivers how to advice to help practitioners plan and perform an audit A valuable resource featuring new updates for the issuance of SAS No 132 The Auditor s Consideration of an Entity s Ability to Continue as a Going Concern this guide provides illustrative examples sample forms and helpful techniques that small and medium sized firms need to streamline their audit engagements *Audit and Accounting Manual: Nonauthoritative Practice Aid, 2019* AICPA,2019-08-06 This comprehensive step by step guide provides a plain English approach to planning and performing audits In this handy resource accountants and auditors will find updates for the issuance of SAS No 132 The Auditor s Consideration of an Entity s Ability to Continue as a Going Concern with illustrative examples sample forms and helpful techniques ideal for small and medium sized firms Key Features include Comprehensive and step by step guidance on the performance of an audit Numerous alerts that address the current year developments in a variety of areas Illustrative examples and forms to facilitate hands on performance of the audit

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