#### Internal Audit Work Paper

RMA Number	Working Paper Number:
Audit name:	Audit Number:
Auditor:	Date
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#### Cross References:

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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.

#### Objective of the test:

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Samples: List the documents / data / information sampled

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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.

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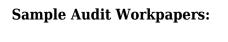
What did we find from the tests, e.g. 2 out of 5 samples tested didn't follow procedure. Document root cause analysis of results obtained along with linkages to other work on audit if any. Should not exceed half a page

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