

<b>Internal Audit Work Paper</b>	
<b>RMA Number</b>	<b>Working Paper Number:</b>
<b>Audit name:</b>	<b>Audit Number:</b>
<b>Auditor:</b>	<b>Date</b>
<b>Reviewer</b>	<b>Date:</b>
<b>Cross References:</b> <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>	
<b>Time Period:</b> <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>	
<b>Objective of the test:</b> <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>	
<b>Samples:</b> <i>List the documents / data / information sampled</i>	
<b>Work performed:</b> <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>	
<b>Results and analysis:</b> <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>	
<b>Conclusion</b> <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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**Ann Butera**



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**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 *The Nonprofit Manager's Resource Directory* Ronald A. Landskroner, 2002-04-30 A newly revised and updated edition of the ultimate resource for nonprofit managers If you're a nonprofit manager you probably spend a good deal of your time tracking down hard to find answers to complicated questions The Nonprofit Manager's Resource Directory Second Edition provides instant answers to all your questions concerning nonprofit oriented product and service providers Internet sites funding sources publications support and advocacy groups and much more If you need help finding volunteers understanding new legislation or writing grant proposals help has arrived This new updated edition features expanded coverage of important issues and even more answers to all your nonprofit questions Revised to keep vital information up to the minute The Nonprofit Manager's Resource Directory Second Edition Contains more than 2 000 detailed listings of both nonprofit and for profit resources products and services Supplies complete details on everything from assistance and support groups to software vendors and Internet servers management consultants to list marketers Provides information on all kinds of free and low cost products available to nonprofits Features an entirely new section on international issues Plus 10 bonus sections available only on CD ROM The Nonprofit Manager's Resource Directory Second Edition has the information you need to keep your nonprofit alive and well in these challenging times Topics include Accountability and Ethics Assessment and Evaluation Financial Management General Management Governance Human Resource Management Information Technology International Third Sector Leadership Legal Issues Marketing and Communications Nonprofit Sector Overview Organizational Dynamics and Design Philanthropy Professional Development Resource Development Social Entrepreneurship Strategic Planning Volunteerism **Audit Procedures** Luis Puncel, 2007-12 Designed specifically to help practitioners prevail in the current climate of intense scrutiny Audit Procedures presents the conservative and cost effective approach needed to conduct a higher quality audit of nonpublic commercial entities Practical discussion and consideration of the day to day management of audit engagements enhance the quality of the auditor's practice while easy to read and easy to understand advice procedures and practice aids enable practitioners to put official pronouncements into action immediately The 2008 Edition integrates Knowledge Based Audits of Commercial Entities and explains the AICPA's Auditing Standards Board's new risk assessment standards which represent significant changes to existing audit practice *Knowledge-Based Audits of State and Local Governments with Single Audits*

(w/CD-ROM) 2008 Michael A. Crawford, D. Scot Loyd, 2008-07      *The Principles and Practice of Auditing* George Puttick, Sandy van Esch, 2007 A valuable resource for students preparing for certification registered accountants and auditors and financial personnel in various businesses this is the 9th updated edition of a classic auditing text Integrating theory with practice and application it is up to date with the field's recent and gradual transition from self regulation to external auditing and supervision      **DCAA Contract Audit Manual** United States. Defense Contract Audit Agency, 1995      **Local Government and Single Audits** Rhett Harrell, 2006-05 Dedicated to the audit professional who wants to conduct audits of local governments in a more practical manner this book is based on years of discussions with fellow practitioners who have requested an easier method of performing an audit of a local governmental entity It includes information on Office of Management and Budget Circular A 133 better known as single audits The forms and checklists in the book identify the specific professional requirements The practice aids are included on a free companion CD      *Wiley CIA Exam Review 2023, Part 2* S. Rao Vallabhaneni, 2022-11-15 Banish test day anxiety with the ultimate study guide for the 2023 CIA Part 2 exam The Wiley CIA Exam Review 2023 Part 2 Practice of Internal Auditing prep guide delivers complete and accessible coverage of the latest Practice of Internal Auditing exam Organized by learning objective found on the official CIA Part 2 exam this guide is your solution for streamlined effective study sessions that fit within your busy schedule You'll find all domains tested on the exam including Managing the internal audit activity Planning the engagement Performing the engagement Communicating engagement results and monitoring progress Designed to help you retain and synthesize key exam material the Wiley CIA Exam Review 2023 Part 2 Practice of Internal Auditing is the go to resource for candidates preparing for the challenging Part 2 exam      *Wiley CIA Exam Review 2021, Part 2* S. Rao Vallabhaneni, 2021-01-13 Get effective and efficient instruction on all CIA auditing practice exam competencies in 2021 Updated for 2021 the Wiley CIA Exam Review 2021 Part 2 Practice of Internal Auditing offers readers a comprehensive overview of the internal auditing process as set out by the Institute of Internal Auditors The Exam Review covers the four domains tested by the Certified Internal Auditor exam including Managing the internal audit activity Planning the engagement Performing the engagement Communicating results and monitoring progress The Wiley CIA Exam Review 2021 Part 2 Practice of Internal Auditing is a perfect resource for candidates preparing for the CIA exam It provides an accessible and efficient learning experience for students regardless of their current level of proficiency      **Wiley CIA Exam Review 2020, Part 2** S. Rao Vallabhaneni, 2019-11-12 Get effective and efficient instruction on all CIA auditing practice exam competencies in 2020 Updated for 2020 the Wiley CIA Exam Review 2020 Part 2 Practice of Internal Auditing offers readers a comprehensive overview of the internal auditing process as set out by the Institute of Internal Auditors The Exam Review covers the four domains tested by the Certified Internal Auditor exam including Managing the internal audit activity Planning the engagement Performing the engagement Communicating results and monitoring progress The Wiley CIA Exam Review 2020 Part 2 Practice of Internal Auditing is a perfect resource

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