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[Workpaper Template Overview](#). The AICPA Not-for-Profit Member Section offers a variety of helpful audit and accounting workpaper templates for use by both financial-statement preparers and auditors. Some templates include an "Instructions" tab to guide users in completing the information successfully. Below are brief descriptions of the various templates available for download.

[Workpaper Template Overview - AICPA](#)

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Our template workpapers have been built with this auditing standard in mind. Whilst heavily skewed towards a more financial statement audit, the template can still be easily adapted to suit any internal audit, whilst still adhering to the requirements of the auditing standards which I consider to be best practice for any audit.

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Audit working papers are the documents which record all audit evidence obtained during financial statements auditing, internal management auditing, information systems auditing, and investigations. Audit working papers are used to support the audit work done in order to provide assurance that the audit was performed in accordance with the relevant auditing standards.

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Workpapers summarize your audit actions, such as planning the audit. Schedules show what steps you take to reach a conclusion. For example, to support your conclusion that cash is correctly stated on the balance sheet, you may prepare a schedule showing all bank reconciliations affirming that they reconcile without discrepancy to the balance sheet.

How to Prepare Working Papers for an Audit - dummies

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8. 66. Do all workpapers clearly indicate audit procedures performed? 7. Have all workpapers been reviewed and approved? 8. Was the work performed within the agreed upon time budget? If not why not? 9. Did the auditor-in-charge document a final evaluation of controls on the risk assessment form? 10. Was the Potential Audit Areas form completed?

Quality Control Checklist Fieldwork

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If not addressed elsewhere in the audit file (e.g. in the audit program), describe the nature of the procedures to be performed and the assertion(s) being tested. In this section, document the results of the audit procedures performed. The form and content of the documentation will depend on the nature of the procedures performed; however, the ...

American Institute of Certified Public Accountants

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Audit Working Papers: Definition, Form, Content, Example

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These template letters and work papers can be tailored by auditors to suit the firm and/or the engagement, as required. Note: The CaseWare SMSF Audit template also contains an Engagement letter, a Trustees Rep Letter and the Audit Report.

SMSF Audit letter and workpaper templates

For the purpose of this post, the term electronic workpapers refers to any program that auditors can use to compile and archive audit documentation. The core functionality is the ability to upload your work directly into the program, where you can then organize it, record review and approval with electronic signatures and date stamps, back up your work and lock down the finished product.

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