

Appendix 5

Audit Work Paper Indexing/Numbering Format

Work Paper Index

Name of Department	
Title of Audit	
Work Program Number	

Section 1: Administration

- 1A Audit Process Milestone Check List
- 1B Auditor Independence Certification
- 1C Time Records
- 1D Auditor's Log
- 1E Correspondence – general
- 1F

Section 2: Planning

- 2A Summary of prior audit findings and recommendation
- 2B Background materials
- 2C Entrance Conference notes
- 2D Risk Matrix
- 2E Planning Memo
- 2F Planning Conference notes
- 2G Audit Program
- 2H Audit criteria documents
- 2I

Section 3: Field Work

- 3A Audit objective 1
- 3B Audit objective 2
- 3C Audit objective 3
- 3D

Section 4: Reporting

- 4A Audit Point sheets
- 4B Point sheet review meeting notes
- 4C Discussion draft report (all versions with review comments)
- 4D Exit Conference notes
- 4E Final draft report (all versions with review comments)
- 4F Auditee response (copy)
- 4G Final report to audit committee (copy)
- 4H Approved report (copy)

