

Audit Programs and Procedures Worksheet

General Information

Audit Area:	Cash and Cash Equivalents
Audit Period:	01 Jan 2024 - 31 Dec 2024
Prepared by:	_____
Date:	_____

Audit Objectives

- To verify the existence of cash balances as of the balance sheet date.
- To confirm the completeness and accuracy of cash transactions recorded in the books.
- To evaluate the adequacy of internal controls over cash handling and recording.
- To identify any unusual or unauthorized cash transactions.

Audit Procedures

Procedure No.	Description	Person Responsible	Tick (✓)	Remarks
1	Obtain bank reconciliations for all cash accounts and agree balances to the general ledger.	_____		
2	Send confirmation requests to all banks where accounts are held.	_____		
3	Perform cash counts on all petty cash funds and compare to book records.	_____		
4	Review and test controls over cash receipts and disbursements cycles.	_____		
5	Examine supporting documents for significant and unusual cash transactions.	_____		

Conclusion

Summary of Findings/Issues	_____
Recommendations	_____

Important Notes

- This worksheet should be tailored to fit the specific audit area and organizational procedures.
- All audit procedures performed must be documented and initialed by the responsible auditor.
- Supporting evidence for all findings and conclusions should be attached or referenced.

- Review and final approval by the audit manager or team leader are required.