

Audit Programs and Procedures Worksheet

General Information

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|---------------|---------------------------|
| 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.