

Audit Working Papers Index Sheet

Client:	[Client Name]	Period Ended:	[Period End Date]
Engagement:	[Engagement Name/Number]	Prepared By:	[Preparer Name]
Reviewed By:	[Reviewer Name]	Date:	[Date]

Index of Working Papers

Ref. No.	Description of Working Paper	Prepared By	Date	Reviewed By	Date Reviewed	Remarks
A-01	Audit Program	[Name]	[Date]	[Name]	[Date]	
A-02	Client Trial Balance	[Name]	[Date]	[Name]	[Date]	
B-01	Bank Reconciliation	[Name]	[Date]	[Name]	[Date]	
C-01	Accounts Receivable Analysis	[Name]	[Date]	[Name]	[Date]	
D-01	Inventory Verification	[Name]	[Date]	[Name]	[Date]	

Important Notes:

- The index sheet summarizes all supporting documents and working papers prepared during an audit.
- Each working paper should have a unique reference number for traceability and cross-referencing.
- Proper documentation and review signatures are critical for audit evidence and compliance.
- Remarks should capture any significant findings, issues, or follow-up actions.
- The index aids in supervisory and peer review, facilitating efficient audit file navigation.