

Revenue Cycle Audit Program

Workpaper Template

WORKPAPER INFORMATION

Client Name:

Workpaper Ref.:

Prepared By:

Date Prepared:

Reviewer's Name:

Date Reviewed:

OBJECTIVES

- To evaluate the effectiveness and accuracy of revenue recognition processes.
- To confirm that all recorded revenue is complete and valid.
- To ensure adequate segregation of duties within the revenue cycle.

PROCEDURES PERFORMED

No.	Audit Procedure	Performed By	Date	Workpaper Ref.	Result / Observation
1	Obtain an understanding of revenue cycle policies and procedures.				
2	Test a sample of revenue transactions for proper authorization and documentation.				
3	Reconcile sales ledger to general ledger for selected period.				
4	Review credit notes and adjustments for unusual items.				

FINDINGS & RECOMMENDATIONS

Finding	Impact	Recommendation	Management Response

CONCLUSION

IMPORTANT NOTES

- This workpaper template should be customized for specific client needs and audit objectives.
- Clear documentation supports audit findings and conclusions.
- Retain supporting evidence for all audit procedures performed.
- Ensure all reviewers sign and date their review for accountability.