

Permanent File: Cumulative Audit Evidence Record

Client Name: Johnson Manufacturing Ltd.

Engagement: Financial Statement Audit

Audit Period: 2023-01-01 to 2023-12-31

Prepared by: Samira H.

Date Prepared: 2024-02-13

Reviewed by: David K.

Review Date: 2024-03-01

Summary of Cumulative Audit Evidence

Ref. No.	Document/Area	Description	Date Obtained	Relevant Periods	Initials
PF-01	Incorporation Certificate	Verified company's legal existence and structure	2023-01-10	2019-2023	SH
PF-02	Lease Agreements	Current lease contracts for main office and warehouse	2023-01-15	2022-2026	SH
PF-03	Organizational Chart	Validates management roles and responsibilities	2023-02-20	2023	SH
PF-04	Significant Accounting Policies	Obtained copy of company's accounting manual	2023-03-02	2021-2023	SH
PF-05	Board Minutes	Extracts relating to audit matters and key decisions	2023-03-15	2022-2023	SH

Additional Comments / Observations

- Permanent file reviewed and updated for any structural or policy changes.
- No significant changes in organizational structure since last year.
- Lease agreements extended; updated copies included.

Important Notes:

- This record provides cumulative, enduring evidence relevant across multiple audit periods.
- Documents in the permanent file should be reviewed annually for continued relevance or need for updates.
- Helps in understanding the client's background and key controls for efficient future audits.
- Permanent file should be securely maintained and restricted to authorized personnel only.