

Audit Evidence Compilation Checklist

Date:

[_____]

Audit Title:

[_____]

Auditor's Name:

[_____]

Client Name:

[_____]

Financial Year:

[_____]

Checklist Table

No.	Evidence Item	Required (Yes/No)	Source/Reference	Obtained (Yes/No)	Remarks
1	Bank Statements	[]	[E.g., Bank XYZ, May 2024]	[]	[_____]
2	Sales Invoices	[]	[Invoice System/Manual]	[]	[_____]
3	Purchase Orders	[]	[Procurement Records]	[]	[_____]
4	Payroll Records	[]	[HR Department]	[]	[_____]
5	Fixed Asset Register	[]	[Asset Management]	[]	[_____]
6	Third Party Confirmations	[]	[Vendors, Customers, Banks]	[]	[_____]
7	Board Meeting Minutes	[]	[Company Secretariat]	[]	[_____]
8	Others (Specify):	[]	[_____]	[]	[_____]

Important Notes

- This checklist is used to ensure all relevant audit evidence is identified, obtained, and documented for each audit engagement.
- All items marked as required must be supported by valid and appropriate evidence.
- Auditor must comment in 'Remarks' for any missing or incomplete evidence items.
- The checklist should be reviewed and signed off prior to conclusion of the audit file.
- Regular updates and customization are recommended based on the unique requirements of each audit assignment.