

Audit File Completion Review Checklist

General Information

Audit Name/Engagement

Prepared By

Review Date

Period Covered

Completion Review Checklist

Item	Done	Comments
All audit work papers are complete and properly referenced	<input type="checkbox"/>	
All outstanding audit issues have been resolved	<input type="checkbox"/>	
Final financial statements reviewed and agreed to audit file	<input type="checkbox"/>	
Management representations letter obtained	<input type="checkbox"/>	
Significant findings and adjustments documented	<input type="checkbox"/>	
All review notes have been cleared	<input type="checkbox"/>	
Evidence of supervisory review present	<input type="checkbox"/>	

Reviewer Confirmation

Reviewed By

Date of Review

Signature

Important Notes

- This checklist should be completed prior to finalizing the audit file and issuing reports.
- Ensure all items are thoroughly reviewed and evidenced within the file.
- Retain this document within the permanent audit file for quality assurance purposes.
- Compliance with firm and professional standards is essential for audit quality.