

Auditor's Final Documentation Checklist

Client Name:

Audit Period:

Prepared by:

Date Prepared:

Final Documentation Checklist

Checklist Item	Yes	No	Remarks / Reference
1. All working papers are signed, dated, and indexed.			
2. All audit objectives have been addressed.			
3. Significant findings and conclusions are documented and referenced.			
4. All differences are properly resolved and documented.			
5. Review notes and queries are cleared and documented.			
6. Necessary audit evidence obtained and retained.			
7. Final financial statements agree with working papers.			
8. Management representation letter obtained and filed.			
9. Subsequent events review completed and documented.			
10. Final report reviewed and approved for issuance.			

Prepared by:

Reviewed by:

Date of Final Review:

Important Notes

- This checklist serves as formal evidence of the completion and review of audit documentation.
- All sections must be reviewed and signed prior to report issuance.
- Retain this document as part of the official audit file for regulatory and quality review purposes.
- Customize checklist items as necessary for the engagement requirements and firm policy.

