

Checklist for Finalizing Audit Working Papers

Audit Title: _____

Prepared By: _____ **Date:** _____

Reviewed By: _____ **Date:** _____

	Checklist Item	Yes	N/A / Remarks
1	All working papers are appropriately referenced and cross-referenced.		
2	All documents are signed and dated by the preparer and reviewer.		
3	Supporting evidence is sufficient, relevant, and properly filed.		
4	All audit objectives and procedures are clearly documented.		
5	All issues and exceptions are documented with appropriate resolution.		
6	Working papers are free from errors and corrections are properly authorized.		
7	Key findings and conclusions are clearly stated and supported by evidence.		
8	All required schedules, lead sheets, and summaries are included.		
9	Documentation meets internal and external quality standards.		
10	Indexing is complete for ease of reference and file archiving.		

Important Notes:

- This checklist serves as a quality control tool to ensure thoroughness and compliance in audit documentation.
- Only finalized and approved audit working papers should be filed for permanent record.
- Periodic review of working papers enhances audit efficiency and reduces risk of omissions.
- Always safeguard confidentiality of client information contained within the working papers.