

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.