

Standardized Audit Documentation Checklist

Audit Title: _____
Audit Period: _____
Prepared by: _____
Date: _____

Checklist

#	Audit Step / Documentation Requirement	Reference / Evidence	Completed (Yes/No)	Remarks
1	Engagement letter obtained and reviewed			
2	Understanding of client and its environment documented			
3	Risk assessment procedures performed			
4	Materiality determined and documented			
5	Audit planning memorandum prepared			
6	Internal controls evaluated and tested			
7	Substantive audit procedures executed			
8	Summary of findings documented			
9	Management representation letter obtained			
10	Final audit report prepared and reviewed			

Important Notes

- This checklist should be tailored to the specific requirements of each audit engagement.
- All supporting documents and evidence should be referenced clearly and attached where required.
- Ensure every step is completed, evidenced, and reviewed to maintain audit quality and compliance.
- Review and update the checklist regularly to comply with applicable auditing standards and regulations.