

Audit Sample Selection Log

Audit Project: Financial Statements Review

Auditor(s): John Doe, Jane Smith

Date: 2024-06-19

Population: Accounts Receivable

Sample Selection Details

#	Document / Record	Reference / ID	Selection Method	Reason for Selection	Selected By	Date Selected
1	Invoice	INV-3451	Random	Statistical sampling	JD	2024-06-10
2	Receipt	RCPT-1782	Judgmental	High Value (> \$10,000)	JS	2024-06-10
3	Allowance Memo	MEM-1219	Random	Statistical sampling	JD	2024-06-10
4	Credit Note	CN-2345	Systematic	Every 10th entry	JS	2024-06-10

Important Notes:

- This log documents the basis and rationale for each sample selected during the audit.
- Selection methods should be appropriate for audit objectives (e.g., random, judgmental, systematic).
- Complete documentation supports transparency and audit quality.
- All entries must be dated and attributed to individual auditors responsible for the selection.
- Retain this log as part of the audit working papers.