

Field Audit Work Paper Index

Audit: _____

Date: _____

Auditor(s): _____

Index Ref	Description of Work Paper	Date	Prepared By	Reviewed By	Remarks
A1	Audit Planning Memorandum				
A2	Engagement Letter				
B1	Internal Controls Evaluation				
B2	Test of Transactions				
C1	Audit Findings & Recommendations				
C2	Management Response				
D1	Final Audit Report				

Important Notes

- Each work paper must be referenced clearly to ensure proper traceability and review.
- Documentation should be complete, accurate, and prepared in a timely manner.
- All work papers should be reviewed and signed by the reviewer/audit supervisor.
- Confidentiality of audit documentation must be maintained at all times.
- This index helps in providing an organized and systematic approach for audit evidence and findings.