

Audit Planning Materiality Documentation Form

Client Name:

Audit Period:

Prepared By:

Date Prepared:

Reviewed By:

Date Reviewed:

Basis of Materiality

Bases Considered	Amount	Percentage (% or amt)	Basis Selected	Rationale
Total Revenue			<input type="checkbox"/>	
Profit Before Tax			<input type="checkbox"/>	
Total Assets			<input type="checkbox"/>	

Materiality Calculations

Description	Amount
Overall Planning Materiality	
Performance Materiality	
Clearly Trivial Threshold	

Qualitative Factors Considered

Significant Assumptions & Judgments

Reviewer Comments

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Important Notes:

- This form documents the calculation and rationale for planning materiality in the audit engagement.
- Bases and percentages should be selected considering client-specific risks and engagement circumstances.
- All significant professional judgments and qualitative factors must be clearly described.
- This documentation should be reviewed and approved before audit fieldwork begins.