

# 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

---

**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.