

Working Papers Index Sheet

Client Name:	
Period Covered:	
Prepared By:	
Date Prepared:	
Reviewed By:	
Date Reviewed:	

Ref No.	Description of Working Paper	Prepared By	Date Prepared	Reviewed
WP-01	Trial Balance as at 31 Dec 2023			
WP-02	Bank Reconciliation Statement			
WP-03	Supporting Schedules - Accounts Receivable			
WP-04	Supporting Schedules - Accounts Payable			
WP-05	Fixed Assets Register			
WP-06	Inventory Valuation			
WP-07	Payroll Reconciliation			

Important Notes:

- The Working Papers Index Sheet provides an organized reference for all working papers related to an engagement.
- Each working paper should be assigned a unique reference number for easy identification and cross-referencing.
- This sheet assists in tracking the preparation and review status of each working paper.
- Completeness and accuracy of this index are important for audit trail and quality control purposes.
- Ensure all working papers listed are properly filed and available upon request.