

Audit Evidence and Attachment Index

Audit Details

AUDIT TITLE	Financial Statement Audit FY2023
ENTITY AUDITED	ABC Manufacturing Ltd.
ENGAGEMENT NO.	2023-0456
DATE	15-Apr-2024
AUDITOR(S)	Jane Smith, John Doe

List of Audit Evidence and Attachments

NO.	DESCRIPTION	ATTACHMENT REF.	DATE RECEIVED	SOURCE/CONTACT	REMARKS
1	Bank statement - Dec 2023	AE-01	03-Apr-2024	Finance Dept.	-
2	Fixed asset register	AE-02	07-Apr-2024	Asset Manager	Confirmed
3	Supplier invoice (Inv #2398)	AE-03	07-Apr-2024	Accounts Payable	-
4	Payroll summary report	AE-04	09-Apr-2024	HR Dept.	-
5	Board meeting minutes (Jan 2024)	AE-05	12-Apr-2024	Company Secretary	Reviewed

Important Notes

- All evidence should be referenced clearly for traceability and retrieval.
- Ensure each document is authentic and obtained directly from the appropriate source.
- Document any limitations or issues encountered with evidence in the “Remarks” column.
- Keep all attachments securely filed as per audit documentation policies.
- This index should be updated promptly as new evidence is received or reviewed.