

Template Workpaper

Audit Work Program



About this template

This template can leverage off the work performed in the budgeting workpaper. The Work Program acts as the 'golden link', ensuring that the objectives of the Scope are adequately addressed through the various testing workpapers.

The template encourages accountability, assigning team members to specific workpapers. Furthermore, the template also links any observations in the report to specific observations within the testing workpapers. Overall, the reviewer of the audit file should be able to link the Scoping document to the Work Program, then follow all the observations within the working papers to the final observation included in the report.

Why use this template

The template will help ensure that all the objectives of the review are met, with any subsequent observations identified through testing included in the report, or dismissed (as appropriate). The template has been designed to ensure that auditors are held accountable for their work, whilst also allowing for transparency, as the review can easily see what work was performed, by who, and what the outcome was. This will also help any future auditors completing the same or similar audit topics.

When to use this template

This template should be populated alongside the Team Planning workpaper, the Scope / Terms of Reference document and the budgeting template.

Things to be careful about

This template can be quite detailed. This template may not suit your way of working or the review, and as such, should be amended accordingly.

Want an editable version?

Email us, and we will send it across:

hello@myauditspot.com



Review	Name of audit / review	Year	Audit year	Workpaper Reference
Prepared by	Auditor name	Reviewer	Reviewer name	P1.8.0010

Work Program

Phase	Activity	WP Ref	Specific Tasks	Auditor	Key Questions	Observation Ref	Comments
Planning and Familiarisation	Background Planning and Research Document our understanding of: - Organisation chart and key personnel - Understanding the audit topic - Audit triggers - Policies and Procedures - Legislation and regulatory requirements	P1.1.0010					
	Previous Reviews Wrkpaper to document previous audit activity, and other forms of assurance, which have been performed relating to the audit topic.	P1.2.0010					
	Risk and Controls Identify any risks as per the Group Risk Register or local business area risk registers; and identify any key controls.	P1.3.0010					
	Planning with Business Meeting with the business to discuss review logistics, and understand key components of the audit.	P1.4.0010					
	Audit Team Planning Meetings Meeting with management to report on the outcomes of audit planning activities; list a potential scope and objectives for the audit and discuss audit admin.	P1.5.0010					
	Audit Terms of Reference Document issued to the business which guides the review, its objectives, and timeframes.	P1.6.0010					
	Audit Budget Budget v actuals reporting document.	P1.7.0010					
	Audit Work Program Aligns the Terms of Reference to audit workpapers.	P1.8.0010					
	Scope 1 Details	F1.1.0010					
	Scope 2 Details	F2.1.0010					



Phase	Activity	WP Ref	Specific Tasks	Auditor	Key Questions	Observation Ref	Comments
Fieldwork	Scope 3 Details	F3.1.0010					
	Scope 4 Details	F4.1.0010					
	Scope 5 Details	F5.1.0010					
	Scope 6 Details	F6.1.0010					
Reporting	Issues Register A list of all the final issues which references the report back to the workpapers.	R1.1.0010					
	Findings and Actions Workshop Workshop with key stakeholders to discuss the audit observations and potential recommendations	R2.1.0010					
	Draft Reporting Draft reporting process.	R3.1.0010					
	Final Report Final report process, including reporting issuing and satisfaction survey.	R4.1.0010					
Close	Audit Checklists Completion and sign off of all checklists.	C1.1.0010					
	File Archive Finalisation and lock down of the audit file.	C2.1.0010					

Declaration / Sign-off

I / We have completed the budget and have assigned responsibilities for who will be monitoring the budget on a weekly basis.

Delete text and include signature here, OR, attach email sent to Manager stating that the Work Program has been completed and it is ready for their review.

Name	Auditor Name
Role	Role

Delete text and include signature here, OR, attach email from to Manager stating that the Work Program has been reviewed and any comments have been incorporated as necessary.

Name	Manager Name
Role	Role



Phase	Activity	WP Ref	Specific Tasks	Auditor	Key Questions	Observation Ref	Comments
Date	Date signed			Date	Date signed		

Comments

Any additional comments or notes should be included below.