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The Workpapers - Institute of Internal Auditors

Most internal audit reports cover a broad range of matters that, understandably, the General Accountability Office (GAO) views as relevant to the work of the DCAA. But DCAA's access to and use of internal audit information has been limited, in part because of court decisions restricting DCAA's access to these documents.

DCAA ACCESS TO INTERNAL AUDIT REPORTS AND WORKPAPERS

To enable the participants to conduct review of audit working papers files in order to ensure that the sufficient appropriate audit evidence has been obtained to support the conclusion reached, and that the work delegated by the ... and final adjusted trial balance along with additional internal referencing.

AUDIT WORKING PAPERS REVIEW TECHNIQUES

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Curse of the Happy Workpapers - The Institute of Internal ...

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Are You Using Electronic Workpapers? - The Audit Library

Audit working papers are the documents which record during the course of audit evidence obtained during financial statements auditing, internal management auditing, information systems auditing, and investigations. Audit working papers are used to support the audit work done in order to provide the assurance that the audit was performed in accordance with the relevant auditing standards.

Audit working papers - Wikipedia

The audit supervision and documentation standards of both the ASB and the PCAOB require that the preparer and reviewer be identified in the audit documentation along with the date the work was performed (AU-C 230.09b-c or AS 1201.05c and AS 1215.06b); however, the standards do not require a second sign-off by a reviewer on every workpaper.

The Truth about Workpaper Sign-offs - The CPA Journal

The primary purpose of an internal auditing supervisor's review of workpapers is to: a. Coordinate the efforts to the internal audit staff with those of the external auditors. b. Plan future audit activity

in areas of a like nature. c. Maintain compliance with the Standards. d. Determine that audit findings are adequately supported.

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