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## AUDIT WORKING PAPERS

### What are Working Papers?

Working Papers are the material that auditors prepare or obtain and retain in connection with the performance of the audit. It may be in the form of data stored on paper, film, electronic media, or other media. They can also be used in court e.g. in case of negligent audit.

### REASONS IN PREPARING WORKING PAPERS

- Basis for planning the audit
- Record the evidence accumulated and the results of the audit tests
- Data for determining the proper type of audit report
- Basis for review by supervisors and partners
- Evidence audit works being performed in accordance with approved auditing standards

### PURPOSE OF AUDIT WORKING PAPER

Working papers are the evidence of work done by the auditor, he should prepare working papers in order to provide evidence that audit was properly performed according to ISA standards. Working papers support auditor, in case he is being sued in court by the client, for negligence of audit work.

- Assist in the planning and performance of the audit.
- Assist in the supervision and review of audit work.
- Record the audit evidence resulting from the audit work performed to support the auditor's opinion.

### Purposes Served By Work Papers

I. Audit working papers serve four major purposes:

- A. They constitute a permanent record of the objectives and scope of the audit, as well as the work performed during the audit. Work papers organize and coordinate all phases of the audit.
- B. They contain the back-up material in support of the audit findings

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