## SPECIMEN AUDIT WORKING PAPERS

	Reference
Five-year accounts summary	С
Reserves	K100
Related parties	K200
Term loans and other long term liabilities	K300
Fixed deposits	K400
Cash and bank balances	K500
Property, plant and equipment	L100
Investment properties	L200
Other Investments – Financial Assets	L300
Intangible assets	L400
Contingent liabilities and capital commitments	L500
Inventories and work-in-progress	M100
Sales	N
Trade receivables	CO • N300
Other receivables and prepaid expenses	N400
Cost of goods sold	O100
Expenses FrO	<b>O</b> 200
Sales Trade receivables Other receivables and prepaid expenses Cost of goods sold Expenses Trade payables Other pays beschool expenses Taxation Deferred taxation	O300
Other prove bles and accrued expense 30	O400
Taxation	P100
Deferred taxation	P200



#### SPECIMEN AUDIT WORKING PAPERS



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# SPECIMEN AUDIT WORKING PAPERS

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Client       Client       Initials       Date         VearPeriod Ended       Initials       Perpared by:       Perp			7							K300/3
Image: constraint of the constraint			5.						Initials	Date
riod Ended :: Trust receiptes / Bankers' acceptances / Bas payables Reviewed by: Reviewed by: Trust receiptes / Bankers' acceptances / Bas payables Reviewed by: Reviewed by: Interest	Client :						Prep.	ared by:		
: Trust receipts / Bankers' acceptances / ess payables       Reviewed by:         Invoice       Invoice       Amount of ess payables       Interest         is       No.       Date       Amount of ess payable       Interest         is       No.       Date       Amount of ess payable       Interest         is       Interest       Interest       Amount of ess payable       Interest         is       Interest       Amount of ess payable       Interest       Interest         is       Interest       Interest       Amount of ess payable       Interest         is       Interest       Interest	/ear/Period Ended :			e			Revi	ewed by:		
Invoice     Invoice     Invoice     Invoice     Invoice     Interest       Supplier     No.     Date     Amount     Due date     Rate     No of days       Interest     Amount     Date     Amount     Due date     Rate     No of days       Interest     Amount     Interest     Amount     Interest     Interest       Interest     Amount     Interest     Amount     Interest       Interest     Amount     Interest     Interest       Interest     Amount     Interest     Interest       Interest     Amount     Interest     Interest       Interest     Amount     Interest     Interest       Interest     Interest     Amount     Interest       Interest     Interest     Interest     Interest       Interest     Interest     Interest     Interest		sceipts / Bankers	' acceptances /	Pins payab	les		Revi	ewed by:		
Invoice     Invoice     Invoice     Invoice     Invoice     Interest       Supplier     No.     Date     Amount     No.     Date     Amount     No.       Interest     No.     Date     Amount     Due date     Rate     No of days       Interest     No.     Date     Amount     Due date     Rate     No of days       Interest     No.     Date     Amount     Due date     Rate     No of days       Interest     No.     Date     Amount     Due date     Rate     No of days       Interest     No.     Date     Amount     Due date     Rate     No of days       Interest     No.     Date     Amount     Due date     Rate     No of days       Interest     Interest     Interest     Date     Amount     Due date     Rate     No of days       Interest     Interest     Interest     Interest     Interest     Interest     Interest     Interest       Interest     Interest     Interest     Interest     Interest     Interest     Interest				N						
Joles       Supplier       No.       Date       Amount       Mount       Mount <t< td=""><td></td><td>Invoice</td><td>F</td><td>Tru</td><td>st receipts</td><td>/ Bills payab</td><td>le</td><td></td><td>Interest</td><td></td></t<>		Invoice	F	Tru	st receipts	/ Bills payab	le		Interest	
	Supplier		Amount		Date	Amount	Due date	Rate	No of days	Accrued
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List a If nu (i) (ii)	=ither:				6					
(i) (i)		_								1.000 (1000) (10
(i) items which are individually above RM and (ii) other items (consisting of approximately items which are individually more than RM )		ollows:			C	•	· · ·			
(ii) other items (consisting of approximatelyitems which are individually not more than RM )	(i) items which are indivi	dually above RM			0					
	(ii) other items (consistin	g of approximately	r items wh	iich are indiv	idually not n	nore than RM	(			

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#### SPECIMEN AUDIT WORKING PAPERS

#### K500/1

				Γ	Initials	Date
Client :			Prepared b	у:		
Year/Period Ended :	-		Reviewed t	by :		
Subject : Bank rec	onciliation		Reviewed b	by :		
Scope :		Covera		:		
r	1					
Details						
Bank:						
Account number:						
Address:	-					
	Confirmation ref				RM	RM
	ref					
Balance as per bank statement					-0.	un
				10		
			+050			
Less: Unpresented cheques		Pi se ti tio	310	0	-	
· · · · · · · · · · · · · · · · · · ·	6401		4	0		
Add: Uncredited lodgements		Clearar				
Balance as per book balance	Pag					
·						
		h				



## SPECIMEN AUDIT WORKING PAPERS

## L100

			Initials	Date
Client	:	Prepared by :		
Year/Period Ended	:	Reviewed by :		
Subject	Property, plant and equipment – Lead schedule	Reviewed by :		

Audited			Per GL	Adjust	tments	Final
Year 1		Sch	Year 2	DR.	CR.	Year 2
RM		Ref	RM	RM	RM	RM
	At cost unless otherwise stated					_
	Freehold land		2 - Annual of the second se			
	- At cost	1				1
	- At valuation					
	Short term leasehold land and					
	buildings					
	- At cost					
	- At valuation					
	Plant, equipment and motor vehicles					111
	Plant, equipment and motor vehicles			1	<u>c0</u> ,	
	<ul> <li>At cost</li> <li>At valuation</li> <li>Plant, equipment and motor vehicles</li> <li>Plant, equipment and motor vehicles</li> <li>under hire-purchase and lease</li> <li>Furniture, furniture and fittings</li> </ul> Accumulated deprecipition Freehold land At cost <ul> <li>At cost</li> <li>At valuation</li> </ul>			<u>ale</u>		
	Furniture, furniture and fittings		105	0		
	_	N				
	me .		C	78		1
	Accumulated depreciation					
	Freehold land	2				
	- At os					
	- It cauation					
	Short term leasehold land and					
	buildings					
	- At cost					
	Plant, equipment and motor vehicles					
	Plant, equipment and motor vehicles					
	under hire-purchase and lease					
	Furniture, furniture and fittings					
	Accumulated impairment losses	500.00.01 / 100.000				
	Freehold land				1	
	Plant, equipment and motor vehicles				·	
	XXX					
	NET BOOK VALUE					
Analytica	l procedures: (ISA520)					
Vork Dor	1e:					



## SPECIMEN AUDIT WORKING PAPERS

#### L100/4

						Initial	5	Date
Client	:			Prepare	d by :			
Year/Period End	led :			Review	ed by :			
Subject	Property – Deprec	, plant and equipmen lation	t	Review	ed by :			
	Cost	De	pre	eciation				
Category	RM		Ch	narge er GL	Per Au anal	arge uditor's ytical edures	R	emarks
		1						
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Canalusian								
Conclusion:								
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## SPECIMEN AUDIT WORKING PAPERS

## L100/6-1

		Initials	Date
Client :	Prepared by :		
Year/Period Ended :	Reviewed by :		
Subject Insurance details	Reviewed by :		

0-1		Extent of	Period of	Insurance cover	Book value of asset at balance sheet
Category	Insurer	cover	cover	(RM)	date
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		<b>.</b>	d		
Conclusion:					
	ance policies pro	vide adequate co	over and are curr	rent.	
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## SPECIMEN AUDIT WORKING PAPERS

#### L200

					Initials	Date
Client	•		Prepare			
Year/Period			Review			
Subject	: Investment pr – Lead schedu		Review	ed by :		
Audited			Per GL	Adju	stments	Final
Year 1		Sch	Year 2	DR	CR	Year 2
RM		Ref	RM	RM	RM	RM
	At cost					
	Freehold Land					
IF					<u>_</u>	
· · · · · · · · · · · · · · · · · · ·	Buildings	<u>.</u>				
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Analytical	Procedures: (ISA520)					
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Nork Done						
defer audit	programme in 5.1.5 Invest	ing Cycle for wo	rk done. *			



## SPECIMEN AUDIT WORKING PAPERS

## N300/1-1

		[	Initials	Date
Client :		Prepared by :		
Year/Period Ended :		Reviewed by :		
Subject :	Trade receivables – Circularisation details (ISA505)	Reviewed by :		

Basis			
Scope	;	Coverage	:

		Balance	Rep	olies	Non-r	eplies	Remarks
Customers		as at		Not	Agreed by		& Other
Name and Address	Account Number	Year End	Agreed / Reconciled	Agreed / Reconciled	Alternative Tests	Not Agreed	alternative Tests
Address	Number	Ena	Reconciled	Reconciled	rests	NOT Agreed	rests
	: 			- 			
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	oN	6					
			Pay				
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						-	
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Method of se	lection:						
First request	sent on:			by:			
Reminders s	ent on:			by:			



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## SPECIMEN AUDIT WORKING PAPERS

## N300/2

					Initials	Date
Client	:		Prepared	by :		
Year/Period Ende			Reviewed	by :		
Subject	: Trade receiv		Reviewed	by :		
	<ul> <li>Aged analy</li> </ul>	ysis				
Trade Receivabl (Note: Indicate Client	es Aged Analysis 's normal ageing analysi	Summary is / buckets)	Sch Ref	RM		%
Debts 1 – 3 mont						
Debts 4 months of						
Debts 5 months o					· · · · · · · · · · · · · · · · · · ·	
Debts over 6 mor	nths old					
					·····	
Still unpaid as at Allowance for dou	ubtful dabta			· · · · <del>· · · · · · · · · · · · · · · </del>		
Allowance for dou			·····			
Conclusion on ad	equacy of credit co	Introl			<b>c</b> 0	<u> </u>
			·····	ale		<b>,</b> .,
			Lates	<b>0</b>		
Matarial halancas	outstanding for me	nre than 3 mreat				
Material balances (Note: Indicate Client)	s outstanding for mo is normal credit period a	ore than 3 mont		10		
Material balances (Note: Indicate Client	s outstanding for mo	ore than 3 mont ranted).	Jord -	18		Action /
pre	equacy of credit co s outstanding for mo s normal credit period $g_i$ 1 – 3 months	age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
Material balances (Note: Indicate Client Customer	view	ore than 3 mont ranted) <b>39</b> 4 months	5 Of 5 months	Ov		(indicate if collateralised, i
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, any – FRS 7
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pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7
pre		age :	5	Ov	ver 6	(indicate if collateralised, i any – FRS 7



### SPECIMEN AUDIT WORKING PAPERS

#### O200/2

					Initials	Date
Client	:		Prepare	d by :		
Year/Peric	od Ended :		Reviewe	ed by:		
Subject	: Lease (operating)	expenses	Reviewe	ed by :		
Audited Year 1	Description of Property	Monthly	No. of Months		L Com	tanding ease mitment ss-ref to
RM	Leased and Lessor	Rental	Leased	Amount		ent schedule)
	Analysis of outstanding lease of Less than 12 months 1 3 years > 5 years					
[	[ List expenses individu	ally as show	vn in incom	e statemer	ŊŢ. ]	



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## SPECIMEN AUDIT WORKING PAPERS

#### O400

							Initials	Date
Client		:			Prepare	ed by :		
Year/Period	od End	ed :			Review	ed by :		
Subject		: Otł Exj	ner Payable penses – L	es and Accrued ead Schedule	Review	ed by :		
Audited					Per GL	Adju	stments	Final
Year 1	_			Sch	Year 2	DR	CR	Year 2
RM				Ref	RM	RM	RM	RM
	Oth	er payabl	les				· · · · · · · · · · · · · · · · · · ·	
	Aco	rued exp	enses					
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Analytical	I Dunn	oduros' /				1	< 0.7	
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Client					Ń				Prepared by:	jy:		
Year/Period Ended					е				Reviewed by:	by:		
Subject	: Qualifyin	g and non (	Qualifying and non qualifying expenditure whedule	xpenditur	rehedul	6			Reviewed by:	by:		
1997-1991-1991-1991-1991-1991-1991-1991												
	Balance	Balance at Beginning of Yr		F	Additions			Disposals		Bala	Balance at End of Yr	of Yr
	QE	NQE	Total	QE	NQE	Total	В	NQE	Total	QE	NQE	Total
Cost					0							
Freehold land			-	9			-					
Buildings					n							
Plant and machinery					<b>N</b>		•					
Motor vehicles												
						5						
Accumulated						e		-				
depreciation					1	5						
Freehold land						al						
Buildings				No	5	e						
Plant and machinery												
Motor vehicles					1	C						
				fansk (fre Ganaria and an and an and an and		0						
Net book value												



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