



GLOBAL KNOWLEDGE BRIEF

Effective workpapers



The Institute of
Internal Auditors

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Introduction

Effective workpapers ensure audit quality

Documentation is required

Just as good communication is at the core of a quality and successful organization, *good documentation* can put good communication in a manageable context and render it central to effective policies, procedures, regulations, legal matters, disputes, and audits. Many have heard the phrase, “If it is not in writing, it didn’t happen.” This phrase is often used as a method to strive for better, and more complete, documentation. Simply put, it just makes sense to document what is planned, what is done, and what is communicated.

Internal auditors approach their work in a systematic, disciplined manner, and workpapers provide a systematic, disciplined approach to documentation. Workpapers provide evidence of the entire engagement process – from planning to performing to communicating.

Engagement workpapers are used to document the information generated throughout the engagement process, including planning; testing, analyzing, and evaluating data; and formulating engagement results and conclusions. Workpapers may be maintained on paper, electronically, or both. Use of internal audit software may enhance consistency and efficiency.

Furthermore, advances in internal audit software utilized by many internal audit departments allow the review of workpapers to occur remotely, such that a member of the audit team and the reviewer need not be in the same geography or time zone to ensure conformance with IIA Standard 2340: Engagement Supervision.

Ensuring the sufficiency of documentation during all phases of an audit engagement is not an option; it is required by IIA Standard 2320: Analysis and Evaluation, and it is common sense. Effective workpapers allow the internal audit staff to ensure that they are in conformance with the *International Standards for the Professional Practice of Internal Auditing* regarding the documentation of information.

As IIA Global Board of Directors Chairman Naohiro Mouri states in his chairman’s theme video *Emphasize the Basics, Elevate the Standards*, “Wherever in the world you are, conformance with the *Standards* is essential.” He continues by stating, “The *Standards* are crucial to build; to construct a proud and successful career in internal audit.”

This knowledge brief discusses how effective workpapers are essential to the success of the internal audit activity.

Audit Focus

IIA Standard 2330: Documenting Information

Internal auditors must document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions.

Standard 2320: Analysis and Evaluation

Internal auditors must base conclusions and engagement results on appropriate analyses and evaluations.



The basics

Effective workpapers facilitate supervision

Documentation basics are taught early

Students, at a very young age, are taught to document their work in much the same way necessary for internal auditors to produce effective workpapers. Teachers' assignments typically include a set of tasks, similar to audit "work program steps," to be completed. Students are expected to write their names on the assignment, complete each assigned task, and provide the date on which the assignment was completed. Students also may be required to show how they arrived at an answer and/or provide a conclusion. For math problems, they may be required to "show their work."

The student is essentially completing a "workpaper" that facilitates supervision of the work. In this case, the student is the auditor, the assignment is the workpaper, and the teacher is the supervisor of the audit. By completing each of the assigned tasks and documenting his or her work, the student facilitates the teacher's ability to:

- Efficiently and effectively evaluate the student's mastery of the material.
- Provide supervisory feedback (verbal or written).
- Ensure that the learning objectives have been met.

Often, the teacher will expect the student to review that feedback and make necessary corrections.

Without the "workpaper" basics completed, there would be no other way to ensure that each student completed each task in the timeframe required. Further, the teacher's feedback provides an opportunity for the student to learn from mistakes so that competencies are developed and future work is benefited.

Properly prepared and completed internal audit workpapers serve the same purpose as a student's completed assignment.

Workpapers' role in an engagement

According to the *Standards*, an engagement is "a specific internal audit assignment, task, or review activity, such as an internal audit control self-assessment review, fraud examination, or consultancy. An engagement may include multiple tasks or activities designed to accomplish a specific set of objectives."

Audit workpapers facilitate accomplishing the engagement's objectives. Workpapers should stand on their own. In other words, the purpose, source of information, and conclusion must be clearly evident, and all information should be documented in a way that a reviewer will not need to ask additional questions in order to understand what was tested or how an auditor arrived at the conclusions.



The IIA's Implementation Guide 1200: Proficiency and Due Professional Care states, "Internal auditors' due professional care may be evidenced in engagement workpapers or other documentation of the procedures and processes used during the audit engagement. Documented supervisory reviews of engagements and post-engagement client surveys or other forms of feedback could indicate the proficiency and due professional care exhibited by individual internal auditors."

Audit Focus

IIA Standard 1200: Proficiency and Due Professional Care

Engagements must be performed with proficiency and due professional care.

Developing quality workpapers requires skill, including the ability to gather sufficient, competent, reliable, and useful audit evidence in accordance with the *Standards* set for the profession. Workpapers should clearly demonstrate that the internal audit work was complete; provide a link between the agreed-upon scope of work, audit program, and audit report; and be available for review by senior management for developing a plan for future audits. When the workpapers are completed, auditors should ask themselves, "*If a third-party entity were to perform the tests conducted – based on the documentation provided – would they be able to reach the same conclusions?*"

Engagement workpapers must include documentation that demonstrates the completion of all tasks necessary to ensure that all engagement objectives have been met. Further, all conclusions drawn and communications made must be fully supported in the workpapers.

Because the *Standards* set high expectations for workpaper content, it is a common error, particularly by inexperienced internal auditors, to include extraneous information. Including information in the workpapers beyond what is necessary to complete the engagement tasks and/or support conclusions and communications can be problematic. In such cases, a user of the workpapers may draw incorrect inferences as to the actual scope of the engagement, the conclusions drawn, or the purpose of such workpapers.

Internal auditors complete workpapers for each of the stages of an audit engagement:

- Planning the engagement.
- Performing the engagement.
- Communicating the results.

The next sections of this knowledge brief discuss the nature, content, and requirements of workpapers during each stage of the audit engagement.



Plan the engagement

Documentation starts at the beginning of the engagement

Planning overview

Before understanding the key elements of good workpapers, auditors need to, in conformance with Standard 2201, understand the mission, vision, objectives, risk, risk appetite, control environment, governance structure, and risk management process of the area or process under review. Internal auditors can plan effectively for an engagement if they start with that understanding, which will identify the main objectives of the workpapers.

During the engagement's planning stage, internal auditors determine the level of formality and detail that is required to be documented. The organization's internal audit policy manual should specify the formal process and include the pertinent templates.

Engagement objectives

Unlike workpapers related to performance of the engagement, which are discussed later in this knowledge brief, planning workpapers will not typically have testing procedures or conclusions drawn. Rather, workpapers during the planning phase of an engagement are focused on documenting why the audit is being performed and what the internal audit department intends to accomplish in performing the audit.

At the conclusion of the engagement planning phase, it is common to complete a planning memo. The audit planning memo documents the objectives for performing the engagement. The planning memo is also an important document to communicate engagement objectives, scope, and other important background information to audit team members assigned by internal audit management to perform the engagement.

Audit Focus

IIA Standard 2200: Engagement Planning

Internal auditors must develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations. The plan must consider the organization's strategies, objectives, and risks relevant to the engagement.

IIA Standard 2201: Planning Considerations

In planning the engagement, internal auditors must consider:

The strategies and objectives of the activity being reviewed and the means by which the activity controls its performance.

The significant risks to the activity's objectives, resources, and operations and the means by which the potential impact of risk is kept to an acceptable level.

The adequacy and effectiveness of the activity's governance, risk management, and control processes compared to a relevant framework or model.

The opportunities for making significant improvements to the activity's governance, risk management, and control processes.



Although the planning memo is useful in summarizing conclusions reached during the planning phase, there are other common types of workpapers that are created during the engagement objective setting phase that support the engagement plan:

- Excerpts from the internal audit plan related to the area or process under review.
- Minutes of meetings related to the area or process under review.
- Notes from discussions with management held during the engagement planning.
- External research related to the area or process under review.
- Applicable key performance indicators (KPIs).
- Data analytics performed as part of engagement planning.

Such documentation provides the internal auditor with information that supports the determination of what the engagement should entail (i.e., the engagement scope).

Some planning workpapers include information that is produced by the internal auditor, such as data analytics and meeting notes, while other workpapers may include information that has been provided by process owners or management, such as KPIs and minutes of applicable meetings. Workpapers should include notations that clearly identify the source of the information for users.

In the course of conducting planning tasks, an internal auditor will likely accumulate information that is beyond what is needed to be documented in the workpapers. It is incumbent upon the internal auditor, and the supervisor during the engagement review, to keep a skeptical mind as to what is required and necessary to be included in the workpapers.

Audit Focus

IIA Standard: 2210 – Engagement Objectives

Objectives must be established for each engagement.

Implementation Standard 2210.A1:
Internal auditors must conduct a preliminary assessment of the risks relevant to the activity under review. Engagement objectives must reflect the results of this assessment.

Implementation Standard 2210.A2:
Internal auditors must consider the probability of significant errors, fraud, noncompliance, and other exposures when developing the engagement objectives.

Implementation Standard 2210.A3:
Adequate criteria are needed to evaluate governance, risk management, and controls. Internal auditors must ascertain the extent to which management and/or the board has established adequate criteria to determine whether objectives and goals have been accomplished. If adequate, internal auditors must use such criteria in their evaluation. If inadequate, internal auditors must identify appropriate evaluation criteria through discussion with management and/or the board.



Engagement scope & resource allocation

In ensuring conformance with Standard 2220, internal auditors are tasked with determining an engagement scope that is sufficient to achieve the engagement objectives. When internal auditors establish the engagement scope, they generally consider factors such as the boundaries of the area or process, in-scope versus out-of-scope locations, subprocesses, components of the area or process, and time frame. Internal auditors typically draft a scope statement that is included in the workpapers that specifically states what will and will not be included in the engagement.

Workpapers documenting the engagement scope:

- Act as a basis for the initial allocation of resources to the engagement.
- Assist engagement team members with ensuring that their work is within scope.
- Assure conformance with Standard 2220.
- Assist the CAE in determining if audit team resources need to be supplemented.

In situations where the existing internal audit staff lacks the expertise or knowledge to perform the engagement, internal auditors may consider supplementing existing resources with other options, such as using guest auditors, employing a subject matter expert, or cosourcing. When this is done, it may be useful to document such reliance in the scope statement or other planning workpapers. IIA Standard 2050: Coordination and Reliance, and its Implementation Guide, provide further guidance on the internal audit activity's reliance on such work.

If internal auditors encounter scope limitations, the engagement workpapers will document these limitations so that they can be reported in the final engagement communication, in accordance with IIA Standard 2450: Overall Opinions.

Internal auditors may consider tracking the actual time spent performing the engagement against the budgeted time. The causes for, and effects of, significant overrun may be documented in workpapers as a lesson learned for future planning purposes.

Audit Focus

IIA Standard: 2220: Engagement Scope

The established scope must be sufficient to achieve the objectives of the engagement.

Implementation Standard 2220.A1: The scope of the engagement must include consideration of relevant systems, records, personnel, and physical properties, including those under the control of third parties.

IIA Standard: 2230: Engagement Resource Allocation

Internal auditors must determine appropriate and sufficient resources to achieve engagement objectives based on an evaluation of the nature and complexity of each engagement, time constraints, and available resources.

IIA Standard 2050: Coordination and Reliance

The chief audit executive should share information, coordinate activities, and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimize duplication of efforts.

IIA Standard 2450: Overall Opinions

When an overall opinion is issued, it must take into account the strategies, objectives, and risks of the organization; and the expectations of senior management, the board, and other stakeholders. The overall opinion must be supported by sufficient, reliable, relevant, and useful information.



Engagement work program

The engagement work program, approved by internal audit management, should align with the objective and scope of the engagement. As such, it should address the key risks identified. A well-prepared engagement work program is a key tool to ensuring efficient and effective execution during the performance phase of the engagement, because it acts as the formal instructions for the internal audit team to execute their work.

The work program is based on the engagement objectives and scope. It typically includes resource deployment plans and describes the techniques or methodologies that will be used to conduct the engagement (e.g., sampling techniques). If the work program is not properly developed, but is executed perfectly, the objectives of the audit will not be achieved, and additional work will need to be performed.

To develop an effective work program, internal auditors consider the nature, extent, and timing of the audit tests required to achieve the engagement objectives. The work program should be developed and documented in such a way that it ensures all members of the engagement team understand what they need to do and which tasks remain to be performed.

The format of work programs may vary by engagement or organization. Commonly used formats include standard templates or checklists to document completion of planning steps, memoranda that summarize tasks completed, and additional columns in the risk and control matrix. They may include signoff for completed work, the names of the internal auditors who completed the work, and the date the work was completed.

As stated in Implementation Standard 2240.A1, the work program must be approved prior to its implementation. With new information and knowledge gained during fieldwork, the audit program may be adjusted, subject to prompt approval by internal audit management. Engagement supervision and appropriate signoffs for each work program task by the internal auditor responsible for completing the task also should be formally documented in the workpapers.

Well-documented work programs assist in communicating roles, responsibilities, and tasks to the members of the engagement team. In addition, they allow engagement supervisors and internal audit management to validate that all work tasks assigned to auditors have been completed and reviewed. In addition to ensuring quality engagement, work programs allow the CAE to demonstrate that all performance standards have been met and that the engagement was conducted in conformance with the *Standards*.

Engagement Work Program

The *Standards* defines Engagement Work Program as “a document that lists the procedures to be followed during an engagement, designed to achieve the engagement plan.”

Audit Focus

IIA Standard 2240: Engagement Work Program

Internal auditors must develop and document work programs that achieve the engagement objectives.

Implementation Standard 2240.A1: Work programs must include the procedures for identifying, analyzing, evaluating, and documenting information during the engagement. The work program must be approved prior to its implementation, and any adjustments approved promptly.

Implementation Standard 2240.C1: Work programs for consulting engagements may vary in form and content depending upon the nature of the engagement.



Perform the engagement

Documenting a quality audit

Engagement performance overview

Workpapers developed during the performance phase of the audit describe the actions, analyses, and evaluations performed during an engagement, as well as the logic supporting the conclusions, opinions, and/or advice. Because the bulk of the audit work is performed during this phase, it follows suit the vast majority of workpapers for a given engagement lie in the performance phase and are governed by Standard 2300 and its Implementation Standards.

The organization's industry, regulatory environment, geography, risks, risk appetite and other factors will influence the nature of audit engagements that are included in the organization's audit plan. Similarly, the look, feel and format of workpapers created during the performance phase may vary greatly across organizations based on the nature of the audits being performed. However, key elements should be present in all workpapers, regardless of other factors.

The *Standards* generally categorize the execution of an audit engagement into three distinct phases (Planning, Performance, and Communicating Results). However, execution of these phases often overlaps. For example, as audit observations are identified during the performance phase of the audit, it may be advisable to begin the process of communicating results of procedures, so that management has an opportunity to begin to assist in the evaluation of its impact and identification and/or commencement of remediation action plans.

Regardless, it is important that all steps included in the approved work program are clearly documented in workpapers. It is common practice for cross-references to be included in the work program to the specific workpaper where the task has been documented to assist the CAE in ensuring that all work program tasks have been completed before concluding on the results of the engagement.

Audit Focus

IIA Standard 2300: Performing the Engagement

Internal auditors must identify, analyze, evaluate, and document sufficient information to achieve the engagement's objectives.

Audit Focus

IIA Standard 2330: Documenting Information

Internal auditors must document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions.



Key elements in a workpaper

The content, organization, and format of workpapers generally vary by organization and the nature of the engagement. However, it is important to achieve workpaper consistency within the internal audit activity as much as possible, as it generally helps facilitate sharing of engagement information and coordination of audit activities. The chief audit executive (CAE) is ultimately responsible for policies and procedures of the internal audit activity.

The CAE may choose to develop standardized formats or templates to improve the efficiency and consistency of the engagement process. “Implementation Guide 2330: Documenting Information” provides guidance to internal auditors, including the CAE, for ensuring that all elements necessary for effective workpapers are present.

The implementation guide states, “Workpapers may include the following elements:

- Index or reference number.
- Title or heading that identifies the area or process under review.
- Date or period of the engagement.
- Scope of work performed.
- Statement of purpose for obtaining and analyzing the data.
- Source(s) of data covered in the workpaper.
- Description of population evaluated, including sample size and method of selection.
- Methodology used to analyze data.
- Details of tests conducted and analyses performed.
- Conclusions including cross-referencing to the workpaper on audit observations.
- Proposed follow-up engagement work to be performed.
- Name of the internal auditor(s) who performed the engagement work.
- Review notation and name of the internal auditor(s) who reviewed the work.”

While documentation of work performed is vital to ensuring the quality and conformance of the audit engagement, the internal auditor should strive for efficiency and consistency. Efficient workpaper creation allows additional time for reviewing and performing risk-based procedures or additional audit engagements. The more consistently that work is documented in workpapers, the more efficiently an internal auditor can create work.

Work that has been documented in a consistent manner also allows the supervisor to become more efficient in executing workpaper reviews. Further, to the extent that something can be documented a single time in a set of workpapers, the risk of inconsistency and errors is significantly reduced. Cross-references and tick-marks are common tools that the internal auditor may use to achieve these objectives.

Cross-referencing

Cross-referencing refers to the approach of documenting an element in a single place in a set of workpapers. Rather than repeating that element when needed to complete another workpaper, the internal auditor uses a system of cross-references to direct the user of the workpapers, including supervisors, to another workpaper where the element is documented. For example, if a test that has been performed and resulted in an audit observation is documented in a workpaper, the detail of that test would not need to be documented again in a workpaper that includes a recommendation. Instead, the recommendation workpaper should cross-reference the workpaper where the audit observation is noted.



In this example, by cross referencing, the internal auditor reduces the need to document the same procedure multiple times. Moreover, the risk of inconsistencies is significantly reduced, if a need to modify the audit test documentation arises from either supervisory review or additional information being provided, as the modification need only be performed on a single workpaper.

Most internal audit software packages provide functionality that facilitates cross-referencing between workpapers.

Using tick-marks

Tick-marks are notations used in workpapers to denote that an audit procedure has been performed. Internal auditors often use tick-marks when a similar procedure will be repeated within a workpaper or in numerous workpapers. A tick-mark allows the internal auditor to document the description of the procedure performed a single time, thereby increasing efficiency.

Depending upon the nature and frequency of using a tick-mark, the placement of the tick-mark description may vary. To the extent that a tick-mark is used multiple times within a single workpaper but is unique to that workpaper, it would normally be included in the body of that workpaper. Tick-marks used in multiple workpapers for an audit engagement could even be documented in a tick-mark workpaper used for an entire engagement.

To the extent that some procedures are so common within an internal audit department that they are used in many, or most, audit engagements, the CAE may elect to approve the usage of standard department tick-marks. When standard department tick-marks are developed and approved, their description should be formally documented in policies and procedures.

Examples of the types of procedures that may warrant the use of standard department tick-marks, include a tick-mark documenting that a schedule or series of numbers had been footed or that a number in a workpaper had been tied and agreed to the organization's general ledger. Efficiency also is gained by reviewers of the workpaper, as they do not need to read descriptions multiple times.

Although standard department tick-marks can lead to greater efficiency, if over-used they can have the reverse effect in which the internal auditor or reviewer must spend time looking up tick-mark descriptions outside the engagement's workpapers.

Similar to functionality regarding cross-references, most internal audit software packages provide functionality that facilitates the use of tick-marks within and across workpapers.



Communicate engagement results

Saying it right

Requirements to communicate results

Standard 2400 requires internal auditors to communicate the results of engagements. Standard 2410: Criteria for Communicating, expands upon Standard 2400 to note that communications must include the engagement’s objectives, scope, and results. Traditionally, internal audit departments conformed with the *Standards*, and met stakeholder expectations around communicating results in the form of a narrative internal audit report.

However, other forms of communicating results are permissible by the *Standards*. Some internal audit departments may choose to communicate results via a presentation with a written presentation document as a leave behind. Some internal audit departments may even choose to communicate results verbally.

The CAE decides on the format of the communication. The decision should be based on expectations of senior management and the board, as well as the culture and norms of the organization. Regardless of the format, all communications must be supported by the underlying work performed during the performance of the audit. Therefore, it is critical to ensuring quality of audit communications that they be fully supported by information documented in the engagement’s workpapers.

Communications in all phases

While internal auditors generally consider the internal audit report as the primary form of communication that is required to be supported by workpapers, there are typically various instances in the course of an engagement that require communications. Communications usually occur across all phases of an engagement, from planning through final communications, and should be supported by workpapers.

According to Implementation Guide 2400, “Other documentation might include a communication plan, observation and escalation records, interim and preliminary communication documents, final engagement communication documents, and monitoring and follow-up communication documents.”

Audit Focus

IIA Standard 2400: Communicating Results

Internal auditors must communicate the results of engagements.

IIA Standard 2410: Criteria for Communicating

Communications must include the engagement’s objectives, scope, and results.



Ensuring complete and accurate communications

Fundamental to the effectiveness of an internal audit engagement to achieve its objectives is that all communications are complete and accurate. To many stakeholders the internal audit report is the primary deliverable of an engagement and its completeness and accuracy are very important to maintaining the internal audit department's reputation within the organization. While IIA Standard 2421 addresses errors and omissions in communicating results, damage to the function's reputation can have negative consequences toward its ability to achieve objectives in future engagements.

Audit Focus

IIA Standard 2421: Errors and Omissions

If a final communication contains a significant error or omission, the chief audit executive must communicate corrected information to all parties who received the original communication.

The most basic manner of ensuring that communications are accurate is to make certain that all information is supported by audit workpapers. To ensure completeness of communications, the internal auditor should make certain that all observations noted in workpapers are communicated. Observations, recommendations and action plans are not the only types of communications that must be supported by workpapers. Relevant background information, engagement scope, and other information included in the communications must be supported in the workpapers.

Frequently, errors arise during the reporting and communicating phase of the engagement, when final communications are being edited and deadlines are approaching. It is easy for an internal auditor to make edits to final communications, but not ensure that they are supported. Furthermore, information gathered late in the process may result in observations that were originally considered for the final communication to be edited out. In this case, it is fundamental that the workpapers reflect the final determination made around inclusion in the final communications.

Many CAEs include in departmental policies and procedures a requirement to cross-reference final communications to the engagement workpapers. All background information, testing results, observations and conclusions should be cross-referenced to the supporting workpapers. Further, key workpapers that include observations should be cross-referenced to a determination of how they will be dispositioned, including to final communications. Cross-referenced copies of final communications should be included in workpapers and updated at the conclusion of the engagement to accurately capture the final distributed communications. To the extent that final communications are delivered verbally, minutes of the verbal communication should be captured and cross-referenced to evidence that such communications were made.



Closing thoughts

Internal auditors at all levels within an internal department and across all organizations are responsible for creating, updating and delivering workpapers. Effective workpapers serve to add value to the internal audit process by serving as a way of communicating key facets of the engagement across team members, assist the CAE in ensuring that engagements are being performed in conformance with the *Standards*, and help to protect the reputation and integrity of the internal audit function within and outside the organization.

Effective workpapers facilitate efficient documentation of all phases of an engagement from planning through final communications. With modern internal audit software, effective workpapers allow internal audit teams to work seamlessly across geographies and facilitate repeating steps in future engagements.

Conformance with the *Standards* is critically important to the future reputation of the internal auditing profession. Workpapers serve as the evidence that internal audit engagements are being performed in conformance with the *Standards*, assisting internal audit professionals with growing their personal reputations and that of their department within their organization.



About The IIA

The Institute of Internal Auditors (IIA) is the internal audit profession's most widely recognized advocate, educator, and provider of standards, guidance, and certifications. Established in 1941, The IIA today serves more than 200,000 members from more than 170 countries and territories. The association's global headquarters is in Lake Mary, Fla., USA. For more information, visit www.theiia.org.

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