CHAPTER VII

AUDIT EVIDENCE AND WORKING PAPERS

IIA Standard 2300 – Performing the Engagement:

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

IIA Standard 2310 – Identifying Information:

Internal auditors must identify sufficient, reliable, relevant, and useful information to achieve the engagement's objectives.

IIA Standard 2320 – Analysis and Evaluation:

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

IIA Standard 2330 – Documenting Information:

Internal auditors must document relevant information to support the conclusions and engagement results.

***IIA Standard 2330.A1** - The Chief Internal Audit must control access to engagement records. The Chief Internal Audit must obtain the approval of senior management and/or legal counsel prior to releasing such records to external parties, as appropriate.*

***IIA Standard 2330.A2** - The Chief Internal Audit must develop retention requirements for engagement records, regardless of the medium in which the record is stored. These retention requirements must be consistent with the organization's guidelines and any pertinent regulatory or other requirements.*

1. Introduction

1.1 Evidence is the data and information which auditors obtain in the course of an audit engagement to document findings and support opinions and conclusions. Evidence gives an auditor a rational basis for forming judgments. Hence, a considerable amount of the auditors work consists of obtaining, examining and evaluating evidential matter. The measure of the relevance, reliance and validity of evidence for audit purposes lies in the nature of the evidence and the judgment of the auditors.

1.2 An important purpose of the working papers is to document and arrange the evidence that is collected through the course of an audit engagement to support audit opinions and reports.

2. Evidence

2.1 Concepts relating to Audit Evidence

2.1.1 Audit evidence provides the foundation for any audit report or opinion. It is therefore important that auditors understand the nature of evidence and its critical role in the entire audit process. The more important characteristics associated with good evidence are:

(i) **Relevance** - refers to the relationship of evidence to its use. The information used to prove or disprove an issue is relevant if it has a logical, pertinent and sensible relationship to the particular issue that is the subject of the audit. Information that is irrelevant should not be included as evidence or made part of the working papers. Questions that test the relevancy of evidence include the following:

(a) Is the evidence related to such factors as background, condition, criteria, effect or cause?

(b) Does the evidence make an asserted finding, conclusion or recommendation more believable?

(ii) **Reliability** - refers to the appropriateness, soundness, trustworthiness or credibility of the sources of information and the techniques used to obtain the information. Generally evidence is more reliable if is obtained or developed from:

(a) A credible independent source other than from the Auditee.

(b) A good system of internal controls rather than that obtained from a source where such control is weak or unsatisfactory.

(c) Direct physical examination, observation, computation and inspection rather than indirectly.

(d) Documentary rather than oral and original documents rather than copies.

(e) Testimonial evidence obtained under conditions where persons may speak freely rather than testimonial evidence obtained under compromising conditions (e.g., where the persons may be intimidated).

(iii) **Sufficiency** - relates to quantity. There should be enough factual and convincing evidence to evaluate so that a reasonably informed and unbiased person would agree with the auditor's findings and conclusions. Determining the sufficiency of evidence requires professional judgment. When considering the adequacy of evidence, the auditor should keep in mind that:

(a) The audit is seeking reasonable, but not absolute, conclusions.

(b) Incomplete data may result in inability to reach reasonable conclusions.

(c) Examination of extensive evidence may be uneconomical, inefficient and ineffective.

(d) Evidence should be reasonably representative of the population being reviewed or addressed.

2.2 Types of Audit Evidence

2.2.1 Evidence used to support audit conclusions can be classified as follows:

(i) **Physical** - consists of direct observation and inspection of people, property and events. Such evidence may be documented in the form of memoranda summarizing the matters inspected or observed, photographs, charts, or other types of physical evidence. When possible, important inspections or observations should be made by a team of two auditors and witnessed by the entity's representative.

(ii) **Testimonial** - consists of evidence normally received orally from the Auditee or Auditee staff in response to inquiries or through interviews. Statements important to the audit should be corroborated when possible with additional evidence, preferably documentary. Also, testimonial evidence needs to be evaluated from the standpoint of whether the individual may be biased or only has partial knowledge about the matter under audit. Uncorroborated testimonial evidence is the weakest form of evidence.

(iii) **Documentary** - is evidence that exists in some permanent form such as records, purchase orders, invoices, memoranda, and procedure manuals.

(iv) **Analytical** – is evidence obtained through analysis or verification of information. Analytical evidence can consist of:

(a) Computations (anything reducible to numbers)

(b) Comparisons with:

- Prescribed standards
- Past operations.
- Other operations, transactions or performances.
- Laws or regulations and legal decisions.
- Evaluations of physical, documentary or testimonial information.

2.2.2 In general, evidence accumulated from different sources and of different types is strongest. The determination of when it is necessary to gather corroborating evidence from different sources or of a different nature is a matter of professional judgment. Factors that may be taken into consideration when deciding whether or not to seek additional evidence include:

(i) Is there a high degree of consistency among the evidence already collected (i.e. the lack of contradictory evidence)? If there is no contradiction, the need for additional evidence is decreased; if not, the need is increased.

(ii) Is there a high degree of risk, significance or sensitivity associated with the matter to be reported? If so, additional evidence may reinforce the internal auditor's conclusion; if not, existing evidence may be sufficient to gain acceptance of the conclusion.

(iii) Is the cost of obtaining additional evidence worth the benefits to be obtained in terms of supporting the finding? If it is costly, additional effort should be carefully considered. Otherwise, proceed.

2.3 Methods of obtaining evidence

2.3.1 Audit evidence can be collected using a variety of tools and techniques. Different tools and techniques have various strengths and weaknesses. For example, one may require a high degree of technical skill while another a high degree of interpersonal skill; one may be expensive but reliable, another inexpensive but less reliable. CIAs should consider the most appropriate as well as the most practical and cost-efficient method for collecting relevant information The following paragraphs describe some common methods of creating or gathering audit evidence.

2.4 Interviews

2.4.1 Interviews – are a frequently used technique to gather testimonial evidence and opinions. Interviews can help to define the issues, furnish evidence to support audit findings, and clarify positions between the Auditor and the Auditee on audit observations and recommendations. Interviews can also be used to solicit the opinions and experiences of stakeholders or recipients of the Auditee's products or services. Adequate preparation and good skills are needed to use interviews effectively in building or confirming audit evidence.

2.5 Audit Testing

2.5.1 Testing implies the evaluation or measurement of transactions or processes to determine its qualities or characteristics. The particular transaction or element to be tested is put on 'trial'. Audit tests are developed and conducted for either compliance or substantive verification purposes as follows:

(i) **Compliance tests** are typically designed to assess the adequacy and effectiveness of specific controls.

(ii) **Substantive tests** on the other hand are designed to conduct detailed examination of selected transactions for a specific purpose. For example, a substantive test may include evaluation of all payments made against a particular procurement contract and related files to determine if the payments were properly made. Substantive tests are also typically used to reduce audit risk. For example, a population of payment transactions may contain a large number of small value transactions and a small value of high value transactions. The small value transactions could be tested through testing a small sample of transactions. If the risks associated with the larger value transactions are considered high, substantives testing of all transactions exceeding a predetermined value would be conducted. Such testing may help the auditor cover a larger value of the total population. In practice, the substantive test can also serve as a compliance test,

2.6 Sampling

2.6.1 It is rarely feasible to test every item within an entire population because of prohibitive costs and the time required. Instead, auditors select a sample of items from within the population and conduct such tests as are necessary on the items contained in the sample to make conclusions about or determine the parameters and characteristics (attributes) of the whole population.

The objective of sampling is to gather data based on tests of a limited number of people, things, processes, transactions, documents, etc. that represent the larger group or population. In order to serve a useful purpose, sampling needs to be properly planned to ensure that the sample in fact represents the population that is the subject of the audit. Unless the sample represents the population, sampling by itself accomplishes little. Where a sample does not effectively represent the population, then the conclusions drawn from the tests conducted will only represent or relate to the items that are tested and not the population.

2.6.2 Generally, two types of sampling are used by Auditors:

(i) **Judgmental (purposeful) sampling** - This form of sampling is flexible and can be applied in many circumstances within a short time frame. The size of the sample and the method of selecting the sample are determined by the Auditor using professional judgment and subject to the purpose of the tests to be performed or the nature of the audit evidence required. The word 'judgmental' is only applied to the whole method and the size of the sample. Auditors have to still exercise objectivity in selecting the items to be included in the sample.

The Auditor should realize the limitation of this sampling method. Although, care is taken to ensure that the sample is representative and the samples are selected objectively, the results derived from the testing cannot be reliably extrapolated or projected to the entire population because the size of the sample and its selection methods are not mathematically determined. If the results are extrapolated, audit risk is increased. Where deficiencies are found in testing a judgment sample, the Auditor can conclude that a reportable condition (adverse) exists relating to the population. When reporting the adverse condition, the Auditor should mention in the report the type of sampling used, the size of the sample and the number of instances of errors.

(ii) **Statistical sampling** - is based on probability theories and mathematical calculations. The results of tests conducted using statistical sampling can be more reliably extrapolated or projected to the whole population with the desired degree of confidence. This sampling method would be particularly useful when the population is large and contains homogeneous elements. There are also limitations to the use of the technique. The use of this technique would require specialized knowledge and skills.

2.6.3 In some circumstances, to improve the effectiveness of sampling and reduce audit risk, the Auditor could break the sample into two or more sub-samples. In such a case, the population is classified into the number of sub-populations as desired and samples are drawn from each sub-population. In order to be able to use this method, the population itself must easily lend itself to sub-division so that a proper reprehensive sample can be selected. This is termed as Stratified sampling. Stratified sampling is particularly useful when the population is composed of items that vary significantly in size, either in value (amount) or characteristic. It can also be used where the population is distributed over more than one office or geographical regions, with the proviso that they are all subject to the same processing and control rules. In such cases, the Auditor can also make some conclusions over each sub-sample as well the sample as a whole.

2.6.4 When the Auditor decides to conduct tests using samples, then the Auditor should prepare and attach to the relevant Audit Programme a Sample Plan. The plan should indicate, the attributes or characteristics to be tested, the size and nature of the population, the size of the sample and finally the method of selection of the sample. Worksheets should also be prepared to show each item in the sample, the attributes tested against each item and the results of the tests.

2.7 Surveys

2.7.1 Surveys are structured approaches to gathering information from a large population. Examples of survey use would include efforts to obtain input from all the members of the Auditee on the perceived opportunities for training and development or to obtain opinions from recipients of services (either internal or external) on the quality and timeliness of services provided. Whether the survey is administered in person, by telephone, by Internet, or by mail, the key element is the existence of a structured, tested questionnaire.

2.8 Inspection

2.8.1 Inspection consists of confirming the existence or status of records, documents or physical assets. Inspection of physical assets provides highly reliable evidence of their existence or condition. Inspection of records could confirm the existence of source documents for data entry, e.g. program participant questionnaires or evaluations.

2.9 Flowcharting

2.9.1 Flowcharting is the graphic representation of a process or system and provides a means for analyzing complex operations, e.g. key control points, redundant activities. A system flowchart would provide an overall view of the inputs, processes and outputs while a document flowchart would depict value adding activities and critical controls.

2.10 Observation

2.10.1 Like inspection, observation entails personally verifying or attesting to a process or procedure, e.g. the application of controls by members of the Auditee's staff or the manner in which clients are treated. Many service transactions and internal control routines can only be evaluated by seeing the Auditee perform them. Whenever possible, two or more auditors should be present to make observations in order to provide additional support to the observations.

2.11 Analytical Procedures

2.11.1 Analytical procedures often provide and efficient and effective means of obtaining evidence. Analytical procedures involve studying and comparing relationships among both financial and non-financial information as well as analysis and verification of information obtained through other means. IIA Practice Advisory 2320-1: Analytical Procedures provides guidance on the use of analytical procedures. Analytical procedures can be performed using monetary amounts, physical quantities, ratios or percentages and may include:

(i) Comparisons with:
   (a) Prescribed standards, budgets, plans and forecasts.
   (b) Past or period-to-period operations.

(c) Other related operations, transactions or performances

(d) Similar operations in other organizations.

(e) Laws and Regulations.

(f) Physical, documentary or testimonial evidence.

(ii) Studying relationships between financial and appropriate non-financial information (e.g. project expenses against project progress reports, payroll expenses against the movement of number of employees in the establishment, etc.)

2.11.2 Analytical procedures, as mentioned, can corroborate the reasonableness of evidence obtained by other means. It may also point to unexpected results or relationships – for example a wide variance in project physical progress compared with expenses or significant increases in expenses compared with past periods. In such cases, the Auditor needs to obtain additional information either through soliciting explanations from Management or through performing additional audit procedures to determine if the deviations are as a result of fraud, errors, change in conditions or other problems. Deviations of expected results that cannot be properly explained and if such deviation is likely to jeopardize the achievement of organizational objectives and or reputation should be included in Audit Reports.

2.12 Confirmation

2.12.1 Confirmation involves a request seeking corroboration of information obtained from the Auditee's records or from other less reliable sources. e.g. the request for bank statements directly from a bank to confirm the cash balance recorded in the entity's cashbook. Such confirmations are normally obtained in writing and directly from the provider of the information. A newspaper may have reported a substantial loss of assets in a government agency. If such information is to be used, then it has to be corroborated by a confirmation by the entity concerned.

2.13 Control Self-Assessment and Risk Assessment (CSRA)

2.13.1 Increasingly, self-assessment is used as a tool by organizations to identify risks and effectiveness of controls. Internal Auditors to encourage these assessments and sometimes participate in the assessment as facilitators. These assessments normally reflect the collective view of people who manage or operate an organization, business process or system. Such assessments can be useful, provided the assessment is transparent and all employees of the entity are free to express their views without fear of repercussions. Such self-assessments include the following principal types:

(i) **Control self-assessment** - is normally focused on having members of a working group chosen from within the entity to identify and assess the controls that govern their activities. The process is usually an iterative one, wherein an effort is made to identify all controls and then focus on the ones that are most important or may be questionable in terms of their effectiveness. In many instances, the process of control self-assessment can be a learning opportunity for the group and can lead to the taking of immediate action by management to address the identified areas of concern. In terms of the conduct of an audit, control self assessment can be a very efficient and helpful process during the planning phase of the audit by identifying potential control weaknesses. The auditor cannot rely upon the results of a self assessment alone but must always conduct sufficient testing to provide assurance as to whether a control is working as intended or not.

(ii) **Risk Self Assessment** - Risk self-assessment is similar to control self-assessment in terms of the process, but may often be focused on having peer groups or knowledgeable stakeholders identify the risks associated with one or a group of programmes, activities, or initiatives. For example, senior management may participate in risk self-assessment to identify the key risks facing the organization while a group of regional program officers may come together to identify the risks associated with a new program initiative.

2.13.2 In terms of the conduct of an audit, any form of self-assessment can be a valuable tool to identify potential risks and also to determine whether appropriate action has been taken to address the risks. It can increase the level of risk awareness among the staff of the entity. Such awareness increases the potential for the achievement of organizational objectives. However, the auditor must be satisfied that the process has been as complete and independent as possible. The auditor must ensure that all potential risks have been identified and evaluated. However, the auditor cannot entirely rely upon the self-assessment alone, but must always conduct sufficient testing to provide assurance as to whether all risks have been identified and controls are working as intended. The auditor cannot abdicate that responsibility.

3. Documenting Audit Evidence – Working Papers

3.1 Purpose of Working Papers

3.1.1 Working papers are the repository for the accumulated audit evidence and supporting documentation for the entire audit process from planning to reporting. Working papers document the information obtained, the analyses and evaluations made by auditors and support the conclusions and results. Working papers:

(i) Document whether the objectives of engagements were achieved by providing a complete audit trail and demonstrating in detail how the engagement was planned and performed with proof of work carried out.

(ii) Provides documentary evidence to support the accuracy of work done, particularly to demonstrate the completeness of Audit Reports and other audit memoranda with support for every finding and conclusion.

(iii) Provide a demonstrable link between reports issued and the work performed, and support the findings, conclusions and recommendations.

(iv) Help auditors respond to questions about coverage or results

(v) Facilitate and provide a basis for independent supervisory as well as quality assurance reviews.

(vi) Facilitate third party reviews – particularly by External Auditors.

3.1.2 CIAs and Internal Auditors should review the following IIA Practice Advisories relating to documentation and working papers:

(i) Practice advisory 2330-1: Documenting Information
(ii) Practice Advisory 2330.A1-1: Control of Engagement Records
(iii) Practice Advisory 2330.A1-2: Granting Access to Engagement Records.
(iv) Practice Advisory 2330.A2-1: Retention of Records

3.2 Standards for good working papers

3.2.1 General guidelines for the preparation of working papers are:

(i) **Completeness and Accuracy –** Work papers should be complete, accurate and support observations, conclusions, and recommendations. They should also show the nature and scope of the work performed, including details of all evidence gathered from the various audit processes.

(ii) **Clarity and Understanding** - Working papers should be clear and understandable without the need for supplementary oral explanations. With the information the working papers reveal, a reviewer should be able to readily determine their purpose, the nature and scope of the work done and the preparer's conclusions.

(iii) **Relevance** - Information contained in working papers should be limited to matters that are important and necessary to support the objectives, scope and related audit criteria, condition, effect and recommendation.

(iv) **Logical Arrangement** - Working papers should follow a logical order.

(v) **Legibility and Neatness** - Should be legible and as neat as practical. Work papers prepared without due care are likely to lose the worth of the evidence

3.3 Organization and Form of Working Paper File in IAS

3.3.1 The organization, design and content of a set of internal audit working papers will depend on the nature of the audit and will vary from organization to organization. It is proposed that the IAS, to the extent possible, apply a uniform organization and index in accordance with the scheme in Annex VII-1. The scheme uses the following coding structure:

A1/WP-1/ 1

A = Main Section of Working Papers File

1 = Sub-section of Main Section of Working Papers File (As many Subsections can be added as are necessary – e.g. A1, A2. A3 and so on)

WP-1 = Working Paper 1. (As many Working Papers as are necessary can be added to each sub-section - e.g. – WP-2; WP-3; WP-4).

WP-1/1 = Sub-working Paper for Working Paper-1 (as many sub-working papers as are necessary can be added to support the working paper. e.g. - WP-1-2; WP-1-2; WP-1-3 etc.)

3.3.2 It is important that the Main Sections and Sub Sections be retained in all Working Files as in the proposed scheme. In addition, a separate Working Paper as shown in Annex IV-3 should support each Audit Objective. If an Audit Objective needs to be sub-divided into sub-objectives, then a separate working Paper should be prepared for each sub-objective.

3.3.3 Each Working Paper should be prepared in the same form as shown in Annex VII-2, showing the subject matter, the purpose of the working paper and the name of the preparer and the reviewers.

3.3.4 Working papers should be properly cross-referenced. Cross-references should stand out clearly and provide direct and prompt access to information so that a reviewer can trace conclusions back to the original audit tests and the evidence gathered and vice versa. Cross-referencing of documents should follow the system established for the working paper file index. The extent of cross-referencing required may vary depending on the engagement. Good practice indicates, however, that, at a minimum, the following items should be cross-referenced:

(i) Specific items in the audit report to the pertinent audit observation worksheet

(ii) Audit observation worksheets to the supporting evidence

(iii) Evidence that relates to other evidence and

(iv) Audit program steps to the supporting evidence.

3.4 Review of Working Papers

3.4.1 All audit working papers should be reviewed to ensure that the information contained in the working paper file is relevant and supports the Audit Report and that all necessary auditing procedures have been performed. Evidence of supervisory review (i.e. review of the working papers by at least one senior member of the IAD should consist of the reviewer's initialing and dating each working paper after it has been reviewed. The review by the supervisor should focus on the following:

(i) Ensuring that audit work has been carried out in compliance with professional standards.

(ii) Ensuring conformity with IAS policies and procedures both for audit work and the preparation of working papers.

(iii) Ensuring consistent application of Due Professional Care - and professional judgment.

(iv) Confirming that planned or intended audit work has been completed.

(v) Confirming that the evidence gathered and analyses performed support the conclusions reached.

(vi) Confirming that the necessary consultations with Auditees were carried out, recorded and that differences were resolved.

(vii) Ensuring that all significant risks, issues, observations and concerns raised (including possible irregularities) during the audit have been dealt with appropriately.

3.5 Retention of Working Papers

3.5.1 Working papers are formal records belonging to the Organization where the IAD is located. The Working Papers should be securely retained in accordance with the records retention policy of the organization.

3.6 Checklist for Working Papers

3.6.1 Annex VII-3 provides a specific Checklist for Reviewing Working Papers.

ANNEX VII-1

AUDIT WORKING PAPERS INDEX

WP Section Reference	Subject	WP Sub-Section Reference	WP Sub-Section (example)	Work Paper	Work Paper (example)
A	Audit Management	A1	CIA Directions/ Instructions	A1/WP-1	Instruction 1
				A1/WP-2	Instruction 2
				A1/WP-3	Instruction 3
			CIA - Auditor Meeting Notes	A2/WP-1	Meeting on xx-xx-xx
		A2		A2/WP-2	Meeting on xx-xx-xx
				A2/WP-3	Meeting on xx-xx-xx
				A3/WP-1	Auditor 1
		A3	Auditor Time log/sheets	A3/WP-2	Auditor 2
				A3/WP-3	Auditor 3
B	Audit Report				
				B1/WP-1	Final Copy
		B1	Final Report	B1/WP-2	Draft with X reference
				B2/WP-1	Draft Clean Copy
		B2	Final Draft	B2/WP-2	Draft Final Changes
				B2/WP-2	Auditee Responses
				B3/WP-1	Draft Clean Copy
		B3	Initial Draft	B3/WP-2	Draft Changes
				B3/WP-1	Meeting with Auditee - Notes
				B3/WP-2	Auditee Responses
C	AUDITEE LIAISON	C1		C1/WP-1	Meeting on xx-xx-xx
			MEETING NOTES	C1/WP-2	Meeting on xx-xx-xx
				C1/WP-3	Meeting on xx-xx-xx
		C2			
				C2/WP-1	LETTER - 1
			CORRESPONDENCE	C2/WP-2	NOTE 1

D	**PLANNING**	D1	AUDIT SUBJECT DETAILS	D1/WP-1	Relevant Regulations and Rules
				D1/WP-2	Programme Organization Chart
				D1/WP-3	Programme Budget
				D1/WP-4	Expenditure reports
		D2	RISK ASSESSMENT	D2/WP-1	Management Risk profile
				D2/WP-2	Management risk Perception
				D2/WP-1	Internal Audit Risk Assessment
		D3	INTERNAL CONTROL ASSESSMENT	D3/WP-1	IC flowchart
				D3/WP-2	Key control Points
				D3/WP-1	Monitoring Process
				D3/WP-2	Internal Audit IC Evaluation
		D4	INTERNAL AUDIT PROGRAMME	D4/WP-1	Evaluation of Risk and Control
				D4/WP-2	Review Objectives and Scope
E	**FIELD WORK**	E1	OBJECTIVE 1	D4/WP-1	Criteria Statements
				D4/WP-1	Audit Programme
				E1/WP-1	Objective Work Sheet
				E1/WP-2	Interview note
				E1/WP-1	Sample Selection note
				E1/WP-1	Test Summary
				E1/WP1-1	Detail Test Sheet
		E2	OBJECTIVE 2	E2/WP-1	Objective Work Sheet
				E2/WP-2	Interview note
				E2/WP-1	Sample Selection note
				E2/WP-1	Test Work Sheet
		E3	OBJECTIVE 3	E3/WP-1	Objective Work Sheet
				E3/WP-2	Interview note
				E3/WP-1	Sample Selection note
				E3/WP-1	Test Summary
				E3/WP-4/1	Detail Test Sheet

ANNEX VII-2

FORM OF WORKING PAPER

NAME: e.g. EVALUATION OF RISKS	**WP Reference XXXXX**
PURPOSE: e.g. IDENTIFY AND EVALUATE RISKS IN PROCUREMENT PROCESS	
Prepared by: Signature: Date:	Reviewed by: Signature: Date:

ANNEX VII-3

CHECKLIST FOR REVIEWING WORKING PAPERS

Key Considerations: Mechanics
1. Does the file contain a table of contents?
2. Are the working papers arranged in a logical fashion?
3. Is the file indexed consistently and appropriately?
4. Do all working papers include proper heading and reference numbers, dates prepared, preparer's initials, and an indication of supervisory review.
5, Do the working papers contain any extraneous or unnecessary pages or documentation?
6. Is the draft copy of the audit report cross-referenced to the applicable audit observation work sheets?
Key Considerations: Content
9. Does the file contain all information required as per any internal audit group standard working paper index?
10. Does the file contain copies of the audit programs and evidence that they were executed completely?
11, Are key management interviews documented?
12. Are the subsequent analysis of the results of carrying out the audit programs and the development of observations and conclusions clearly documented?
13. Are discussions with supervisory staff or management on the initial observations adequately documented?
14. Is the disposition of all of the audit observations and the logic behind those dispositions clearly documented?
15. Have all ongoing and final review notes been addressed?