

Auditing Standards 230 Audit Documentation

1. **Purpose:** "The auditor should document matters which are important in providing evidence that the audit was carried out in accordance with the basic principles governing audit."
2. **Meaning:** Documentation, refers to the WORKING PAPERS.
3. **The main functions of working papers:**
 - a. planning and performance of the audit.
 - b. supervision and review of the audit work.
 - c. Provide evidence of the audit work performed to support the auditor's opinion.
4. **Form and Content.**
5. **Completeness:** Working papers should be sufficiently complete and detailed .
6. **Extent of documentation:** Matter of professional judgment
7. **Material items:** All significant matters, which require the exercise of judgment, together with the auditor's conclusion thereon, should be included in the working papers.
8. **In case of recurring audits:** Working paper files may be classified as permanent audit files, and current audit files
9. **Property of auditor:** Working papers are property of the auditor. The auditor may, at his discretion, permit to take xerox from his working papers to his client.

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