

Accountant's Working Papers *List the items seen with comments*

Other papers

General Notes

NB: If the space for notes is inadequate, please continue on a separate sheet

Records Examination: Companies & Larger Unincorporated Concerns

Name File No. Enquiry No.

Date Records received / / Date Records returned / /

Date(s) examined / / / / / /

Records Seen	Sample size	Tests applied	Comments <i>(including the period covered by records examined)</i>
Nominal ledger	<input type="text"/>		
Private ledger <i>if not part of Nominal</i>	<input type="text"/>		
Cash book <i>including petty cash</i>	<input type="text"/>		
Sales ledger	<input type="text"/>		
Sales Day Book	<input type="text"/>		
Purchases Ledger	<input type="text"/>		
Purchases Day Book	<input type="text"/>		
Stock Records	<input type="text"/>		
Wages Records	<input type="text"/>		
Other <i>Please specify</i>			
<input type="text"/>	<input type="text"/>		

NB: If the space for notes is inadequate, please continue on a separate sheet

Invoices Seen	Sample size	Tests applied	Comments (including the period covered by records examined)
Sales			
Sales Returns/ Credit Notes			
Purchases Purchase Returns/			
Debit Notes			
Expenses/Assets			

Non-financial Records	Sample size	Tests applied	Comments (including the period covered by records examined)
Sales Order Notes			
"Booking-in" Diaries			
Copy Purchases orders			
Job Cards/ Time Sheets			
Goods Outwards Book			
Good Inwards Book			

NB: If the space for notes is inadequate, please continue on a separate sheet

Records Seen	Sample size	Tests applied	Comments (including the period covered by records examined)
Company Bank Accounts (specify the name of the account)			

Paid Cheques (specify the name of the account)			

Private Bank Accounts (specify the name of the account)			

Paid Cheques (specify the name of the account)			

NB: If the space for notes is inadequate, please continue on a separate sheet