



## Office of the City Auditor Policies and Procedures

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**Number:** 3.6.2

**Title:** Work Paper Review

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**Approved By:**

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*Stephen J. Frye*

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### I. Policy

All work papers will be reviewed, and the review will be documented in the work papers.

### II. Purpose

This policy describes the process of approval necessary to help ensure that work papers achieve the level of quality required by *Government Auditing Standards* and the Office of the City Auditor (OCA) policies and supports the OCA values of coaching and quality assurance.

### III. Definitions

**Review Comments** - Written comments concerning ways in which work paper quality (e.g. content or format) can be improved.

### IV. Procedures/Responsibilities

- A. Review procedures for “key” work papers (i.e. survey plan, survey results package, fieldwork plan, report outlines, and report drafts) are included in separate policies pertaining to those documents.
- B. The AIC’s timely review of work papers is an excellent opportunity to coach team members on producing quality documents relevant to the audit objectives.
- C. For the review of other work papers, some of the main responsibilities of each level are delineated below.
  1. Auditor - Each auditor is responsible for clearing all review comments pertaining to his/her work, and initialing and dating each comment resolution.

2. Auditor in Charge (AIC)
  - a. The AIC is responsible for reviewing all work papers (except those the AIC prepares) during an audit to ensure:
    1. compliance with *Government Auditing Standards*,
    2. compliance with OCA policies,
    3. relevance to the audit objectives,
    4. adequacy of evidentiary support, and
    5. factual accuracy.
  - b. Work paper review should be completed during the phase in which the work is done. For example, survey work papers should be reviewed during the survey phase, and reviewed work papers should be submitted with the SRP. Some work papers, such as correspondence by email, can be reviewed at completion of the audit.
  - c. The AIC should initial and date each work paper in the lower left-hand corner to evidence review. (Work papers should only be initialed/dated after any applicable review comments have been cleared).
  - d. As work papers are reviewed, the AIC will prepare, as needed, review comments.
    1. Review comments will be listed on the standard review form found in the Audit e File along with the applicable work paper index number and the name of the person performing the review or the review comments may be placed on the document. It is best to use the review form when substantive changes are needed.
    2. The auditor who performed the work will clear the review comments and initial/date the review comment form
    3. The AIC will then determine if the comments have been adequately cleared and, if so, initial and date the related work papers. Comments not adequately addressed will be discussed with the auditor. All review comments must be resolved.
    4. Review comment forms will remain at the front of the folder as evidence that work papers have been reviewed.
  - e. The AIC should review work papers prior to issuance of the audit report to ensure that all facts are supported by appropriate evidence.
3. Assistant City Auditor (ACA)

- a. The ACA should review work papers prepared by the AIC, unless a team member is designated by the ACA for that task. The responsible person should review the work papers for the same elements listed under AIC above. For other work papers, the ACA may only review them to obtain information.
- b. Reviewed work papers should be initialed/dated.
- c. Review comments will be listed on the standard review form found in the Audit e File along with the applicable work paper index number and the name of the person performing the review.
- d. The ACA will review the disposition of the review notes by the AIC and audit team.
- e. Prior to issuing the report, the ACA will generally check the adequacy of evidentiary support and compliance with audit objectives and *Government Auditing Standards*.