

# 5 Components of Audit Documentation

Not documented?  
Not done!



*Audit documentation guides your reviewers, reminds you of what you did (so you can answer the reviewer's questions!) and supports your audit conclusions and findings.*



## SOURCE

Who gave you this evidence? When did you gather this evidence? How many people or systems have touched this evidence and had the chance to corrupt it? How can a future auditor, reviewer, or auditee, find the same information again?

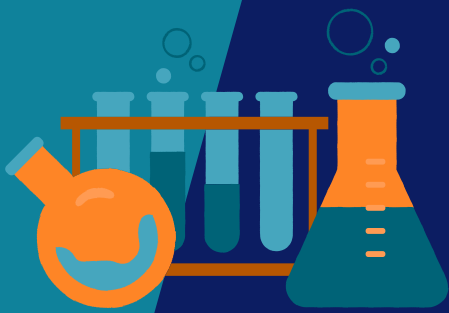
## PURPOSE

How does this audit documentation help satisfy your audit objective or testing objective? What question are you trying to answer? Make sure the conclusion below answers (or matches) this purpose.



## PROCEDURE

How did you gather this evidence? Did you inquire, inspect, observe, confirm, recalculate, reperform or analyze? How much ground did you cover? If you sampled, how did you select your sample? How did you extract the data?



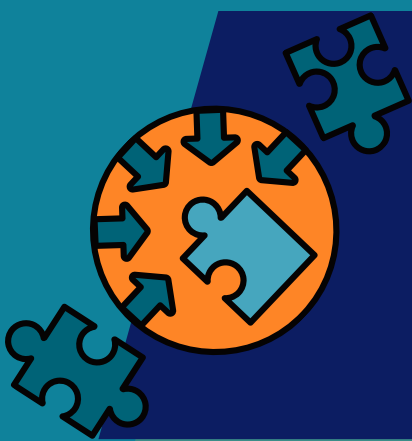
## RESULTS

How did the procedures come out? What can you share about the evidence characteristics (dates, amounts, time, identifying numbers) so another auditor could pick up where you left off? Which attributes are you testing for? If you ask yourself, "Should I share that detail?" the answer is YES!



## CONCLUSION

Based on your testing results, what is the answer to your audit documentation's purpose? The conclusion should mirror your purpose statement and feed into your audit report or summary memo.



For more on audit documentation, enjoy this self-study video:

[Choosing the Best Audit Test plus Audit Documentation](#)

