

Working-Paper Review Checklist

Version 1.0 · Updated October 8, 2026 · Preparation aid; adapt to your firm's methodology

A preparer and reviewer checklist for a working paper: record references, population and source consistency, the link between procedures and results, exceptions, open questions and completion sign-off.

Audience: Preparers and reviewers in CPA, SOC, IT and assurance teams.

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How to use

1. Use one copy per working paper or per section of the file. Keep the item IDs; add your own rows for firm-specific requirements.
2. The preparer answers each check and records the reference (file index, tab, ticket or request number). The reviewer records the review note and status.
3. Record references and status only. Do not paste client records into this file.
4. Your firm's methodology, standards and reviewer decide what is sufficient. The checklist does not replace that judgment.

Review checklist

Each row is one check. The preparer completes Result and Reference; the reviewer completes Review note and Status. The first row is a fictional example — overwrite it.

Dropdown columns in the XLSX edition: Preparer result (Yes / No / Not applicable / Partly — see note); Status (Open / In review / Cleared / Not applicable).

ID	Area	Check	Preparer result	Reference (file index / request no.)	Review note	Status
EXAMPLE	Record references	Fictional example — delete this row. Does every figure trace to a referenced record?	Yes	C-2.1 bank listing; TB export 31 Dec	Agrees to TB; sampling basis queried.	In review
WP-01	Purpose and scope	Does the working paper state its objective, the account or control covered and the period?				
WP-02	Record references	Does every figure, listing and screenshot carry a reference to the record it came from (system, report name, date run)?				
WP-03	Population and source	Does the population total reconcile to the source (trial balance, system report or control listing), with differences explained?				
WP-04	Population and source	Is the period covered by the records the period the procedure is meant to cover?				
WP-05	Procedure and results	Is each procedure performed described in enough detail for another person to re-perform it?				
WP-06	Procedure and results	Does each result link to the procedure and the sample item it relates to, including items with no exception?				

ID	Area	Check	Preparer result	Reference (file index / request no.)	Review note	Status
WP-07	Exceptions	Are exceptions listed individually with the record reference, what was expected, what was found and the follow-up taken?				
WP-08	Exceptions	Have exceptions been carried to the summary or evaluation paper your methodology requires?				
WP-09	Open questions	Are outstanding requests and open questions listed with the request number, owner and date raised?				
WP-10	Completion	Has the preparer recorded name and date, and has the reviewer recorded name, date and any review points?				
WP-11	Completion	Have review points been cleared and the clearance recorded before the paper is marked complete?				
WP-12	Tools and assistance	If analysis tools or AI assistance were used, is that noted, with the person who checked the output?				

Worked example (fictional)

Company names and figures are invented.

Fictional example: cash working paper for a December year end

WP-03 (population matches source): the preparer notes that the bank listing total agrees to the trial balance and records the file reference C-2.1.

WP-07 (exceptions): one reconciling item without support is listed with the request number sent to the client; status stays Open until the support arrives.

WP-10 (reviewer completion): the reviewer records the date and one follow-up question on the sampling basis; the paper is not marked complete until it is answered.

References

AICPA Trust Services Criteria

<https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022>

ISO/IEC 27002:2022 — Information security controls

<https://www.iso.org/standard/75652.html>

IIA Global Internal Audit Standards (2024)

<https://www.theiia.org/en/standards>

Disclaimer

Preparation aid for CPA, SOC, IT and assurance teams — not an audit program, a list of required tests or evidence of compliance. Adapt it to your firm's methodology and professional standards. Record only references and status; do not paste client records into this file or send them through the website. The example row is fictional.