|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Company** | XYZ Limited | | **W/P Reference** | |  | |
| **Prepared By** | Mr. A |  | **Date** | | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  |  |  |  |  |

|  |  |
| --- | --- |
| **Objective:** | To test control to obtain sufficient & appropriate audit evidence as to the operating effectiveness of relevant control. |
|  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Control ID:** | | AS01 |  |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Control name:** | | Password configuration | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **How the control is performed:** | | |  |  |  |  |  |  | |
| XYZ has the policy for safety & security. Password should be configured for every user, password complexity should be maintained and password change option shall be set 30 days. | | | | | | | | | |
|
|
|
|
| **Nature of control :** | | Automated | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Frequency of control:** | | Triggered by event | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Risk of failure:** | | Low: risk of control failure is low as the control is performed by personnel who are experienced in performing this function and have good control consciousness, previous audits have not detected control deviations nor misstatements in the related significant accounts or disclosures and the control is a routine automated control. | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **Sample size:** | | 1 |  |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Sampling technique** | | As the control is automated, one sample has been selected to test. | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Assertions:** | | **Completeness** | **Occurrence** | **Accuracy** | **Valuation** | **Ownership** | **Presentation** |  | |
|  | |  | √ |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Test of Operating Effectiveness (TOE)** | | | | | | | | | |
| **Scope:** | | <Interim> or <Final> | | | | | | | |
| **Testing Procedures:** | | Checked the policy and its implementation for password configuration. | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **Testing:** | |  |  |  |  |  |  |  | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Password configured for** | **Date of configuration** | **Expired Date** | **Password changed on** | **Remarks** |
| <Name> | <DD-MM-YYYY> | <DD-MM-YYYY> | <DD-MM-YYYY> | Satisfactory |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Observations:** | No exception noted |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **TOE conclusion:** | Effective |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Company** | XYZ Limited | | **W/P Reference** | |  | |
| **Prepared By** | Mr. A |  | **Date** | | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  |  |  |  |  |

|  |  |
| --- | --- |
| **Objective:** | To test control to obtain sufficient & appropriate audit evidence as to the operating effectiveness of relevant control. |
|  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Control ID:** | | AS02 |  |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Control name:** | | User access review | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **How the control is performed:** | | |  |  |  |  |  |  | |
| As per policy, IT team of XYZ Limited quarterly reviews the list of users with access to relevant applications to validate the access rights are commensurate with assigned job responsibilities. | | | | | | | | | |
|
|
|
|
| **Nature of control :** | | Automated | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Frequency of control:** | | Quarterly | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Risk of failure:** | | Low: risk of control failure is low as the control is performed by personnel who are experienced in performing this function and have good control consciousness, previous audits have not detected control deviations nor misstatements in the related significant accounts or disclosures and the control is a routine quarterly automated control. | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **Sample size:** | | 1 |  |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Sampling technique** | | As the control is automated, one sample has been selected to test. | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Assertions:** | | **Completeness** | **Occurrence** | **Accuracy** | **Valuation** | **Ownership** | **Presentation** |  | |
|  | |  | √ |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Test of Operating Effectiveness (TOE)** | | | | | | | | | |
| **Scope:** | | <Interim> or <Final> | | | | | | | |
| **Testing Procedures:** | | Checked the user access review by IT team. | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **Testing:** | |  |  |  |  |  |  |  | |

|  |  |  |
| --- | --- | --- |
| **User access review for the quarter** | **Signed off review** | **Remarks** |
| <Q1 of YYYY> | √ | Satisfactory |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Observations:** | No exception noted |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **TOE conclusion:** | Effective |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Company** | XYZ Limited | | **W/P Reference** | |  | |
| **Prepared By** | Mr. A |  | **Date** | | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  |  |  |  |  |

|  |  |
| --- | --- |
| **Objective:** | To test control to obtain sufficient & appropriate audit evidence as to the operating effectiveness of relevant control. |
|  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Control ID:** | | AS03 |  |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Control name:** | | Cyclical back-up of data | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **How the control is performed:** | | |  |  |  |  |  |  | |
| The IT supervisors has implemented a strategy for the daily back-up of relevant data and programs. The backup data are stored centrally. A backup schedule and retention requirements commensurate with the risk of data loss based on the criticality of the system and the cost of manual recovery has been implemented. | | | | | | | | | |
|
|
|
|
| **Nature of control :** | | Automated | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Frequency of control:** | | Daily | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Risk of failure:** | | Low: risk of control failure is low as the control is performed by personnel who are experienced in performing this function and have good control consciousness, previous audits have not detected control deviations nor misstatements in the related significant accounts or disclosures and the control is a routine daily automated control. | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **Sample size:** | | 1 |  |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Sampling technique** | | As the control is automated, one sample has been selected to test. | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Assertions:** | | **Completeness** | **Occurrence** | **Accuracy** | **Valuation** | **Ownership** | **Presentation** |  | |
|  | |  | √ | √ |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Test of Operating Effectiveness (TOE)** | | | | | | | | | |
| **Scope:** | | <Interim> or <Final> | | | | | | | |
| **Testing Procedures:** | | Checked the back-up system implemented by the entity. | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **Testing:** | |  |  |  |  |  |  |  | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Name of the responsible person** | **Designation** | **Back-up date** | **Remarks** |
| <Name> | IT supervisor | DD-MM-YYYY | Satisfactory |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Observations:** | No exception noted |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **TOE conclusion:** | Effective |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Company** | XYZ Limited | | **W/P Reference** | |  | |
| **Prepared By** | Mr. A |  | **Date** | | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  |  |  |  |  |

|  |  |
| --- | --- |
| **Objective:** | To test control to obtain sufficient & appropriate audit evidence as to the operating effectiveness of relevant control. |
|  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Control ID:** | | AS04 |  |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Control name:** | | Disaster recovery plan | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **How the control is performed:** | | |  |  |  |  |  |  | |
| XYZ Limited has Operations Continuity Policy (OCP). Disaster recovery is an integral part of the organisations OCP plan by which it intends to recover and restore its IT and relevant responsibilities after an event, incident or crisis. | | | | | | | | | |
|
|
|
|
| **Nature of control :** | | Automated | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Frequency of control:** | | Triggered by event | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Risk of failure:** | | Low: risk of control failure is low as the control is performed by personnel who are experienced in performing this function and have good control consciousness, previous audits have not detected control deviations nor misstatements in the related significant accounts or disclosures and the control is a routine trigger by events automated control. | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **Sample size:** | | 1 |  |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Sampling technique** | | As the control is automated, one sample has been selected to test. | | | | | | | |
|
|  | |  |  |  |  |  |  |  | |
| **Assertions:** | | **Completeness** | **Occurrence** | **Accuracy** | **Valuation** | **Ownership** | **Presentation** |  | |
|  | |  | √ |  |  |  |  |  | |
|  | |  |  |  |  |  |  |  | |
| **Test of Operating Effectiveness (TOE)** | | | | | | | | | |
| **Scope:** | | <Interim> or <Final> | | | | | | | |
| **Testing Procedures:** | | Checked the user access review by IT team. | | | | | | | |
|  | |  |  |  |  |  |  |  | |
| **Testing:** | |  |  |  |  |  |  |  | |

|  |  |
| --- | --- |
| **Existence of OCP** | **Remarks** |
| √ | Satisfactory |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Observations:** | No exception noted |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **TOE conclusion:** | Effective |  |  |  |  |  |

**Disclaimer: Dummy audit working files have been prepared and published to improve the quality of audit documentation of member firms providing audit services in Bangladesh. Member firms providing audit services should not assume these dummy working files as absolute benchmark for the purpose of preparing and keeping audit documentation. Every audit client has unique characteristics and risks. International Standards on Auditing (ISA) also requires to exercise engagement partner’s judgment on a number of areas in conducting the audit of an entity. Therefore, member firms should use their professional knowledge, skill, experiences along with these dummy working files to keep adequate and appropriate working papers for each audit engagement. The preparers do not assume any liability for drawing an inappropriate audit opinion based on the working papers prepared on the basis of these dummy working files.**