

Audit documentation (Audit working papers) - Samuel Frimpong-Manso (AAG/DAD)

Introduction



As part of our audit procedures, Auditors working for Audit

Service – Ghana, are expected to indicate the appropriate audit standards we apply in performing our mandate as State Auditors. SAI Ghana has no option, but to apply in our audits, the International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

One prominent ISSAI that every Auditor should not only be aware of, but also apply it to the letter, which we are considering in this article, is ISSAI 1230 (ISA 230) – AUDIT DOCUMENTATION or AUDIT WORKING PAPERS.

What is audit documentation?

In simple terms, Audit Documentation is the written records of the basis of the Auditor's conclusions that provide the support for the Auditor's representations in his report. In other words, Audit Documentation refers to the records or documentation of procedures that Auditors perform in the course of an audit, the audit evidence that they obtain based on which they make conclusions. These records could be found in various

forms such as flowcharts, narrative notes, manuals, checklist, questionnaire, audio and video files etc.

How does audit documentation look like?

The Audit Documentation (Audit Working Papers) is divided into two parts: The first group consists of the **Current File** and the second group contains the **Permanent File**.

Current file – Materials relating to the current year only are placed in this file. Examples could be Minutes of the Entrance and Exit Meetings, Management letter of the current year etc.

Permanent file – Data or information or materials that could be used for a number of years are placed in this file. Examples could be a specific Act or Regulation governing an organization, the Organogram of the Entity, the Corporate or Strategic Plan or Medium Term Development Plan (MTDP) of the Entity etc.

What is the use (purpose) of audit working papers?

There are many reasons for keeping Audit Working Papers. According to Paragraph 8 © of ISSAI 1230, Auditors are required to prepare audit documentation that is sufficient to enable an experienced auditor, having no previous connection with the audit, to understand significant matters arising during

the audit, the conclusions reached and the significant professional judgements made in reaching those conclusions.

The following are some of the purposes for keeping Audit Documentation:

- To show that the audit was properly planned and carried out;
- To provide the assurance that the audit was performed in accordance with the relevant auditing standards;
- They represent audit evidence obtained during the course of an audit which should be sufficient and appropriate to support the audit opinion;
- To show that there was adequate monitoring and supervision;
- That the appropriate reviews were undertaken;
- That they facilitate third party or peer reviews and re-performance requirements;
- Working Papers could be used at the law courts as an evidence of the work done;
- Audit Working Papers could serve as a reference document, especially new professional auditors who want to learn about audit documentation;
- and Working Papers could

help auditors in planning for the same Entity in subsequent years, example opening balances for the current year could be verified from the prior year's Audit File.

What should we do as auditors?

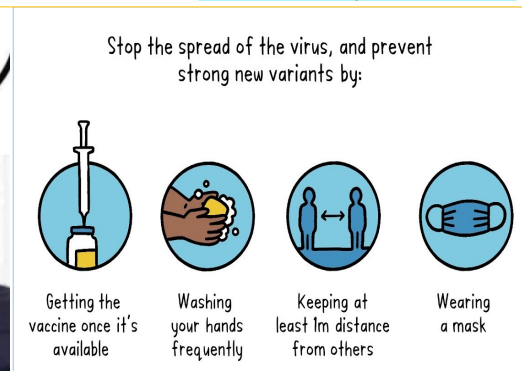
Paragraph 14 of ISSAI 1230 requires auditors to assemble the audit documentation in an audit file and complete all administrative processes of assembling the final audit file on a timely basis after the date of the auditors' report. This requirement presupposes that one could not complete an audit without assembling audit documents in a file. Audit Working Papers (Current File) is a basic requirement that every auditor should produce in all audit assignments. We should therefore keep Audit Working Papers in all audit assignments we would undertake.

Conclusion

Audit Documentation is not only a requirement from the Audit Standards (ISSAI 1230), but also provide many uses/benefits as provided above. I therefore urge all auditors to apply this Standard so that the purpose of keeping the Working Papers would be fully achieved.



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How to win over your Regional or District Auditor - Andrew L. Banou (AD/Bolgantanga)



Every good employee goes through life trying to work to impress

your superiors. As an Audit Officer, you may want to win over your RA or DA at your Regional or District audit Office. Here are five tips for winning your boss's approval:

Do your job; and do it well

Many Audit Officers fail to accomplish the basic tasks required of them. If you make a diligent effort and do a good job, your boss will be impressed. Audit Officers who

do good work consistently and efficiently are a joy to manage and are always liked by their bosses.

Make your boss's priorities your priorities

Your job is essentially all about meeting your boss's priorities the way he or she wants them to be met. Remember that it is a team effort, with your boss as the leader.

If something is not at the top of your list but your boss expresses that it is a priority, then it must immediately become your priority too.

Be loyal to your boss

Always be a dedicated and

honest Audit Officer. Never talk about your boss to colleagues in the office. If there is an issue, sit down and talk to your boss and keep those conversations between just the two of you.

Lack of trust can severely damage the relationship between the two of you and subsequently, your career.

Seek solutions to problems

Don't rely on your boss to fix everything. Offer suggestions and if appropriate, roll up your sleeves and try to address the problem.

Never complain about a problem when it surfaces or sit back with folded arms. This

may impede productivity. When adversity comes and it will, try to avoid complaining and instead, seek ways to solve the problem.

Take the initiative with projects and assignments

Present and avail yourself to undertake audit assignments but do not overload yourself. Plan your time in a manner that you will have enough time and energy to do a great job on your audit assignments.

One thing that will really impress your boss is when you are able to properly execute audit assignments without much supervision or guidance from your boss.

Chat with Justice Bavare (Retired Eastern Regional Auditor)



The Public Relations Unit (PRU) had the following conversation with

Mr Justice Bavare (J.B.), a former AAG and the immediate past Eastern Regional Auditor, who retired in March 2021 during the Pension Clinic organised by the Service in April 2021.

PRU: When did you join the Service

J.B.: I joined the Service in October 1982 as Audit Examiner.

PRU: How has it been working through the various ranks

J.B.: Working through the various ranks has not been easy. In the past, we had support from senior members who took us through the work. It has been a long journey and we had to go through so many things. I also had to upgrade myself academically by taking certain courses and that is how far I have gone.

PRU: Advice to young ones on how to go about their duties to be successful in the Service

J.B.: I recount how the junior-most in the team had to carry files from the audit office to the audit location when I joined the Service. My boss, a Principal Examiner, was not used to taking vehicles for certain reasons, so wherever we had to work I had to follow him with the files. Though I had money to take a taxi I could not do that and sometimes walked for 3 miles to the audit location. I had to obey. I could not defy him because I had money for taxi. It all boils down to discipline. If it were today, I could have said I will board a taxi and meet him there. But he was my team leader and he said we were going to walk and I had to go. And that is actually how I see audit work, you have to obey team leads and with that I think we can go.

Also, don't go behind the leader. The leader is always key in all we have to do. If you are a young member of the

office and you have any problem, the one to contact or consult is the team leader for advice. You don't have to take on the client without the consent of your team leader. As a team member you don't have to resort to resolving differences with the client without the knowledge of your team leader. Dealings with client should be led by the team leader, who should be the spokesperson for the team.

PRU: What was the highest point in your work life

J.B.: My greatest achievement was when I joined the Audit Service as a young man. I had team leaders who left most of the work to me because they had confidence in me. I realised I could do every aspect of the audit work within the shortest time. My happiest moment was the day a senior member was asked to do an assignment which was rejected by the District Auditor (DA) on completion because he had not brought good findings. The DA reassigned the work to me. It was more like a

review, so I told the District Auditor I could not review my senior's work. The DA decided to sit with me to do the work.

The report that came out was fantastic and since then everybody that read the report said, 'Justice you are somebody that we should take serious'. After that everyone has looked up to me whenever they had any difficulties at work to assist in salvaging the situation.

PRU: Your last words

J.B.: We are leaving and as I continue to say, discipline is the hallmark. I am advising the young ones that are just joining to obey their seniors and try to learn the work. They may have the certificates but without the knowledge of the nitty gritty of the audit to work they will become a laughing stock in the eyes of clients. So I am advising that they take the audit work serious. I believe that education is good, but education without experience and dedication is useless.

Koforidua Audit Service District 'C' present items to School for the Deaf, Koforidua

The Koforidua Audit Service District 'C' presented assorted items and cash to the School for the Deaf, Koforidua. The items included two bags of rice, one carton of cooking oil, fifteen litres of liquid soap, three packs of toilet papers, quantities of tissue paper, twenty-five packs of soft drinks, ten packs of

mineral water, two buckets of Madar powder soap, a quantity of PPEs and an amount of Two Thousand Ghana Cedis.

The donation was made possible through voluntary contributions by staff of Koforidua Audit Service District "C".

The Headmistress, Mrs. Diddy Ntim, expressed her gratitude by saying "She only knows that auditors go out into public institutions only to conduct audit inspections but never knew that auditors could put smiles on the faces of the vulnerable young pupils".

The visit and presentation came as a big surprise for both pupils and management of the School who appealed to other institutions to come to their aid. The presentation was done on behalf of Koforidua Audit Service District 'C' by Mrs. Edith M. Ayekpley the District Auditor.



Do you ever find yourself staring at the ceiling, wondering if you'll ever fall asleep? Or maybe you wake up thinking it's time to get up, but it's actually 2 a.m. If you're in need of better sleep, it may be time to consider your sleep hygiene and how your habits may be preventing you from getting the quality sleep you need.

Sleep hygiene refers to healthy sleep habits. Good sleep hygiene is important because of how crucial getting good sleep is for your mental and physical health, as well as your overall quality of life. The following behaviours during the day, not just before you go to bed, can affect how well you sleep.

Keep a consistent sleep schedule

Try to go to sleep and wake up at about the same times every day. This reinforces your body's sleep cycle, which can make it easier for you to fall asleep and wake up every day. Sticking to a consistent schedule may also help reduce daytime sleepiness. Make sure that the bedtime you pick allows you to get 7 to 8 hours of sleep each night.

Create a relaxing bedtime routine and stick with it

A relaxing bedtime routine like a warm bath or shower, gentle stretches, meditation, music and reading a book helps you unwind so you're ready to sleep. It also helps your body recognize that it's bed-

time and may help you fall asleep more quickly. The best time to start your routine is about 30 to 60 minutes before you go to bed.

Turn off electronic devices before you go to sleep

Electronic devices like your phone emit blue light, which can reduce the melatonin levels in your body. Melatonin is a chemical that controls your sleep/wake cycle. When your melatonin levels dip, it can be more difficult to fall asleep. Devices that emit blue light can also distract you, keeping your brain alert. Also, keeping your phone near your bed can disrupt your sleep, as the notifications and lights can wake you up momentarily.

Exercise regularly

As little as 30 minutes of aerobic exercise per day can improve your sleep quality, as well as your overall health. And if you can exercise outside, that might increase the benefits even more, since exposure to natural light helps regulate your sleep cycle. Avoid exercising within an hour or two of your bedtime as it can increase your energy levels and body temperature, which may make it harder to fall asleep.

Limit your caffeine intake

The effects of caffeine can last 3 to 7 hours after you consume it. Although it's usually best to limit your

caffeine intake to the morning hours, keep in mind that everyone has a different tolerance to caffeine. Some people may be able to stretch their consumption to mid-afternoon, while others might need to cut themselves off much earlier in order to fall asleep easily.

Make your sleep environment work for you

A cool, dark, quiet room may help you fall asleep and stay asleep more easily. It's also important to make sure you have a comfortable mattress, pillows, and bed linens. The more comfortable you are, the easier it may be to fall asleep and stay asleep.

Use your bed only for sleep and sex

When you have a comfortable bed, it might be tempting to use it for reading, working, talking on the phone, watching TV, or other activities. However, it's important to use your bed for sleep and sex only. This helps strengthen your brain's association between your bed and sleep, making it easier to fall asleep.

Go to bed only when you're tired

If you're not tired, avoid lying in bed while you toss and turn. Instead, try doing a relaxing activity until you start to feel tired, then head to bed. If you don't fall asleep within 20 minutes of going to bed,

get up. Not being able to fall asleep may cause you to become frustrated, which can keep you awake even longer.

Limit napping or avoid it if you can

Napping during the day can make it harder to fall asleep later and may make you more prone to waking up during the night. If you do need to nap: Keep it to 30 minutes or less and avoid napping later in the afternoon.

Manage stress before going to bed

Thinking about things you're worried about can keep you awake at night. To help prevent your worries from keeping you awake: Write down your worries before going to bed to help get them out of your head.

The bottom line

Your behaviours can affect the quality of your sleep. If you continue to have issues with your sleep patterns or insomnia, be sure to follow up with your doctor. They can determine whether an underlying



condition is causing your sleep problems and can provide the treatment you may need.

Source: <https://www.healthline.com>

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Personality profile



Richard Owusu Paintsil

Director, Ho

Hails from Effiduasi in the Ashanti Region

Joined the Service in December 2002

Favourite food is Ampesi (Plantain) with Garden Eggs Stew

Watching Football is his favourite pastime