

Walkthrough Test - Documentation Template

Entity Name: Enter Entity's Name
Preparer: Enter name of person completing the internal controls assessment
Reviewer: Enter name of person reviewing the internal controls assessment
Review Period: Identify the timeframe for performing the control tests (e.g., 1 January 2016 to 31 December 2016)
Subject: Verification of Internal Control Implementation - Walkthrough

If No,

Financial Statement LProcess(es)/Sub-Process Importa	Control Description	Control Implementation Verifie Document Type and Number	Auditor's Comment on Process Control ImplenIssues Noted	Defficiency Class Control Information Co Process Verified (Yes/I
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Walkthrough Test - Documentation Template

Entity Name: GT Limited
 Preparer: S. Stop
 Reviewer: A. Bcos
 Review Period: 1 January 2016 to 31 December 2016
 Subject: Verification of Internal Control Implementation - Walkthrough

If No,

Financial Statement (Process(es)/Sub-Process)	Importance	Control Description	Control Implementation	Verification Document Type and Number	Auditor's Comment on Process Control Implementation	Issues Noted	Deficiency Class	Control Information	Control Process Verified (Yes/No)
Revenue (Statement of Record revenue)	Very Important	Hire and retain personnel who have a	Inspection	Employee File No. 027	We inspected the staff files of	Yes	NA	NA	Yes
Revenue (Statement of Record revenue)	Very Important	Accounting system restricts authority	Observation	NA	We observed the Finance Assoc	No	The accounting system hou	Significant Defici	Yes