

Year End: December 31, 2022

Document manager

	Jazzit Checklists (PEG Audit) Masters
JZPCKEYA	PEG Audit document control
	Audit letters
JZAFL	Audit findings letter
JZAPL	Audit planning letter
	Flow charts
RFLOW	Risk assessment in an audit
ITFLOW	Understanding of the IT environment and general IT controls
	Audit engagements
MAP	The PEG 12-step audit approach
000	List of core audit forms
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100	Report transmittal
	300-399 Completion documents
310	Checklist — Audit completion
311	Worksheet — Withdrawal
312	Engagement partner checklist — Audit completion
320	Worksheet — Notes on significant audit decisions
325	Worksheet — Key audit matters
330	Worksheet — Audit findings and matters for discussion
335	Summary of identified misstatements
340	Worksheet — Matters to be communicated to management and those charged with governance
370	Worksheet — Matters for future consideration
375	Worksheet — Documenting consultation
	400-499 Planning
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410	New or existing engagement — Acceptance/Continuance
420	Materiality
428	Worksheet — Selecting an auditor's expert
430	Overall audit strategy
436	Team planning discussions
440	Worksheet — Information/analysis requested from management
445	Group audit planning
450	Worksheet — Time budget
451	Worksheet — Detailed budget

500-599 Risk assessment

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501	Worksheet — Preliminary analytical procedures
505	Worksheet — Inquiries of management and others
506	Identifying fraud risks
507	Worksheet — Minutes of governance meetings
508	Worksheet — Listing of business and fraud risk factors and possible responses
509	Worksheet — Notes on meetings with management and others
510	Identifying risks through understanding the entity
511	Understanding the IT environment
513	Understanding accounting estimates and related disclosures
514	Worksheet — Outcome of prior period accounting estimates
515	Understanding related parties
520	Risk register - Identifying and assessing risks of material misstatement
525	Going concern — Identifying events and conditions
530	Entity level — Risks and controls
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551	Understanding general IT controls, evaluating design and determining implementation
575	Worksheet — Internal control deficiencies identified
580	Worksheet — Revenue recognition
582	Worksheet — Library of typical control activities
590	Engagement scoping - Classes of transactions, account balances and disclosures

600-699 Response to assessed risk

605	Worksheet — Responding to risk at the financial statement level
606	Worksheet — Audit plan — [Blank]
610	Worksheet — Sampling — Tests of details
614	Worksheet — Substantive analytical procedures
615	Worksheet — Sampling — Tests of controls
620	Worksheet — Evaluating the work of an auditor's expert
625	Worksheet — Going-concern evaluation
630	Worksheet — Summary of external confirmations
635	Worksheet — Accounting estimates — Further audit procedures
637	Worksheet — Sales tax reasonability
645	Litigation, claims and non-compliance
650	Subsequent events
655	Worksheet — Final analytical procedures
666	Worksheet — Related-party transactions
670	Use of journal entries
675	Library of sample audit procedures
680	Worksheet — ASPE Supplementary audit procedures

A-Z Audit engagement procedures - assets

A.100	Cash — Audit procedures
A.110	Bank reconciliation procedures
A.115	Cash count procedures
B.100	Investments (such as investing excess cash) — Audit procedures
C.100	Accounts receivable, trade and other — Audit procedures
C.110	Accounts receivable confirmation — Supplementary procedures
D.100	Inventory — Audit procedures
D.110	Inventory count checklist
E.100	Loans and advances receivable — Audit procedures
F.100	Agricultural Inventories — Audit procedures
G.100	Productive biological assets — Audit procedures
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AA-ZZ Audit engagement procedures - liabilities & equity

AA.100	Bank indebtedness — Audit procedures
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CC.100	Accounts payable and accrued liabilities — Audit procedures
CC.110	Accounts payable confirmation checklist
FF.100	Income taxes — Audit procedures
GG.100	Loans and advances payable — Audit procedures
KK.100	Long-term debt — Audit procedures
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700-799 Audit plans and procedures - income statement

705	Revenues — Audit procedures
720	Cost of sales — Audit procedures
730	Payroll — Audit procedures
735	Other expenses — Audit procedures

900-999 Financial reporting frameworks

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FRF 908	Worksheet FRF — ASPE — Income taxes
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FRF 910	Worksheet FRF — ASPE — Leases
FRF 911	Worksheet FRF — ASPE — Goodwill and intangible assets
FRF 912	Worksheet FRF — ASPE — Employee future benefits
FRF 913	Worksheet FRF — ASPE — Supplementary
FRF 914	Worksheet FRF — ASPE — Agriculture
FRF 971	Worksheet FRF — First-time adoption of ASNPO
FRF 972	Worksheet FRF — ASNPO

Not for profit**500-599 Risk assessment**

510NFP	Identifying risks through understanding the entity — NFP
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600-699 Response to assessed risk

681NFP	Worksheet — NFP Supplementary audit procedures
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A-Z Audit plans and procedures - assets

C.100NFP	Accounts receivable, contributions and pledges — NFP Audit procedures
U.100NFP	Tangible capital assets — NFP Audit procedures
V.100NFP	Collections — NFP Audit procedures
W.100NFP	Intangible assets — NFP Audit procedures

AA-ZZ Audit plans and procedures - liabilities and equity

MM.100NFP	Deferred contributions — NFP Audit procedures
TT.100NFP	Net assets — NFP Audit procedures

700-705 Audit plans and procedures - income statement

705NFP	Revenues — NFP Audit procedures
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Compliance forms

CR-001	Compliance reporting file index — [Sample]
CR-410	Engagement acceptance/Continuance
CR-501	Reporting on compliance — Planning and performing Attestation engagements — Limited assurance
CR-502	Reporting on compliance — Planning and performing Direct engagements — Limited assurance
CR-503	Reporting on compliance — Planning and performing Attestation engagements — Reasonable assurance
CR-504	Reporting on compliance — Planning and performing Direct engagements — Reasonable assurance

Future-oriented financial information (FOFI)

FOFI 10	FOFI — Audit program
FOFI 30	FOFI — Presentation and disclosure checklist

Program & checklist blank templates

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JZPRA	P&C with Y/N and checkmark
JZPRB	P&C with checkmark and initials
JZPRC	P&C with Y/N and initials
JZPRD	P&C with multiple Y/N columns
JZPRE	P&C with Y/N, WP ref, comments, multiple checkmarks

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