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## Jazzit Checklists (PEG Audit) Masters

JZPCKEYA Program and checklist document control

### Audit letters

JZAFL Audit findings letter  
JZAPL Audit planning letter

### Audit engagement

MAP The PEG 12-step audit approach  
A-000 List of core audit forms  
A-001 Audit file index — [Sample]  
A-100 Report transmittal

### 300-399 Completion documents

A-310 Checklist — Audit completion  
A-311 Worksheet — Withdrawal  
A-320 Worksheet — Notes on significant audit decisions  
A-325 Worksheet — Key audit matters  
A-330 Worksheet — Audit findings and matters for discussion  
A-335 Summary of identified misstatements  
A-340 Worksheet — Matters to be communicated to management and those of  
A-370 Worksheet — Matters for future consideration  
A-375 Worksheet — Documenting consultation

### 400-499 Planning

A-405 New engagement — Acceptance  
A-408 Initial audit engagements — Opening balances  
A-410 Existing engagement — Continuance  
A-420 Materiality  
A-428 Worksheet — Selecting an auditor's expert  
A-430 Overall audit strategy  
A-436 Team planning discussions  
A-437 Worksheet — Fraud scenarios  
A-440 Worksheet — Information/analysis requested from management  
A-445 Group audit planning  
A-450 Worksheet — Time budget  
A-451 Worksheet — Detailed budget  
A-455 Preparing the risk assessment procedures

### 500-599 Risk assessment

A-500 Observations and analytical procedures — Risk assessment procedures  
A-501 Worksheet — Preliminary analytical procedures  
A-505 Inquiries of management and others — Risk assessment procedures  
A-506 Worksheet — Identifying fraud risks  
A-507 Worksheet — Minutes of governance meetings  
A-508 Worksheet — Listing of business and fraud risk factors and possible re  
A-509 Worksheet — Notes on meetings with management and others  
A-510 Identifying risks through understanding the entity  
A-513 Understanding accounting estimates and related disclosures  
A-514 Worksheet — Outcome of prior period accounting estimates  
A-515 Understanding related parties

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A-520	Risk register — Entity specific — Business/operating
A-521	Risk register — Entity specific — Accounting estimates
A-522	Risk register — Entity specific — Fraud
A-525	Going concern — Identifying events and conditions
A-530	Pervasive (financial statement level) risks and controls
A-531	Worksheet — Listing of pervasive (financial statement level) controls
A-540	Control design/implementation — [Blank]
A-545	Control design/implementation — Revenues, receivables, receipts
A-550	Control design/implementation — Purchases, payables, payments
A-555	Control design/implementation — Payroll
A-560	Control design/implementation — Financial reporting
A-565	Worksheet — Control implementation — Business process controls
A-570	Worksheet — Internal control documentation and implementation
A-575	Worksheet — Internal control deficiencies identified
A-582	Worksheet — Library of typical control activities
A-590-1 FSL	Worksheet — Assessing risk at the financial statement level
A-590-2 AL	Engagement scoping/summary of assessed risks at the assertion level
A-590	Engagement scoping/summary of assessed risks [previous]

**600-699 Response to assessed risk**

A-605	Responding to risk at the financial statement level
A-606	Worksheet — Audit plan — [Blank]
A-608	Worksheet — Further audit procedures - [Blank]
A-610	Worksheet — Sampling — Tests of details
A-614	Worksheet — Substantive analytical procedures
A-615	Worksheet — Sampling — Tests of controls
A-618	Worksheet — Tests of pervasive (entry-level) controls
A-620	Worksheet — Evaluating the work of an auditor's expert
A-625	Worksheet — Going-concern evaluation
A-630	Worksheet — Summary of external confirmations
A-635	Worksheet — Accounting estimates — Further audit procedures
A-637	Worksheet — Sales tax reasonability
A-645	Litigation, claims and non-compliance
A-650	Subsequent events
A-655	Worksheet — Final analytical procedures
A-666	Worksheet — Related-party transactions
A-670	Use of journal entries
A-675	Library of sample audit procedures
A-680	Worksheet — ASPE Supplementary audit procedures

**A-Z Audit engagement procedures - assets**

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

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- A-L.100      Prepaid expenses and other assets — Audit procedures
- A-N.100      Long-term investments — Audit procedures
- A-U.100      Property, plant and equipment — Audit procedures
- A-W.100      Intangibles and goodwill — Audit procedures

**AA-ZZ Audit engagement procedures - liabilities & equity**

- A-AA.100      Bank indebtedness — Audit procedures
- A-BB.100      Notes payable and bank debt — Audit procedures
- A-CC.100      Accounts payable and accrued liabilities — Audit procedures
- A-CC.110      Accounts payable confirmation checklist
- A-FF.100      Income taxes — Audit procedures
- A-GG.100      Loans and advances payable — Audit procedures
- A-KK.100      Long-term debt — Audit procedures
- A-UU.100      Equity — Audit procedures (partnership)
- A-UU.110      Equity — Audit procedures (corporate)

**700-799 Audit plans and procedures - income statement**

- A-705          Revenues — Audit procedures
- A-706          Revenues — Revenue recognition
- A-720          Cost of sales — Audit procedures
- A-730          Payroll — Audit procedures
- A-735          Other expenses — Audit procedures

**900-999 Financial reporting frameworks**

- A-FRF 001      Index — Financial reporting framework
- A-FRF 905      FRF — ASPE — Read this first
- A-FRF 906      FRF — ASPE — General
- A-FRF 907      Worksheet FRF — First-time adoption of ASPE
- A-FRF 908      Worksheet FRF — ASPE — Income taxes
- A-FRF 909      Worksheet FRF — ASPE — Long-term investments
- A-FRF 910      Worksheet FRF — ASPE — Leases
- A-FRF 911      Worksheet FRF — ASPE — Goodwill and intangible assets
- A-FRF 912      Worksheet FRF — ASPE — Employee future benefits
- A-FRF 913      Worksheet FRF — ASPE — Supplementary
- A-FRF 914      Worksheet FRF — ASPE — Agriculture
- A-FRF 971      Worksheet FRF — First-time adoption of ASNPO
- A-FRF 972      Worksheet FRF — ASNPO

**Condensed Checklist**

- A-001C          Index — Condensed forms index

**400-499 Planning**

- A-405C          New engagement — Acceptance
- A-410C          Existing engagement — Continuance
- A-420C          Materiality
- A-430C          Overall audit strategy
- A-436C          Team planning discussions
- A-455C          Preparing the risk assessment procedures

**500-599 Risk Assessment**

- A-505C          Inquiries of management and others — Risk assessment procedures
- A-510C          Identifying risks through understanding the entity

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A-513C	Understanding accounting estimates and related disclosures
A-520C	Risk register — Entity specific — Business/operating
A-522C	Risk register — Entity specific — Fraud
A-530C	Pervasive (financial statement level) risk and controls
A-540C	Control design/implementation — [Blank]
A-545C	Control design/implementation — Revenues, receivables, receipts
A-550C	Control design/implementation — Purchases, payables, payments
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**600-699 Response to assessed risk**

A-605C	Responding to risk at the financial statement level
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**Not for profit**

A-001NFP	Index — Not-for-profit audit forms
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**500-599 Risk assessment**

A-510NFP	Identifying risks through understanding the entity — NFP
A-545NFP	Control design/implementation — NFP Revenues, receivables, receipts
A-550NFP	Control design/implementation — NFP Purchases, payables, payments

**600-699 Response to assessed risk**

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**A-Z Audit plans and procedures - assets**

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

**AA-ZZ Audit plans and procedures - liabilities and equity**

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

**700-705 Audit plans and procedures - income statement**

A-705NFP	Revenues — NFP Audit procedures
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**Condensed NFP forms**

A-510CNFP	Identifying risks through understanding the entity — NFP
A-545CNFP	Control design/implementation — NFP Revenues, receivables, receipts
A-550CNFP	Control design/implementation — NFP Purchases, payables, payments

**Compliance forms**

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

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FOFI 10	FOFI — Audit program
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# Jazzit Checklists (PEG Audit) Masters

Year End: December 31, 2012

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FOFI 30      FOFI — Presentation and disclosure checklist

### Program & checklist blank templates

PCMAIN1      P&C template builder  
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