

October 2017

Audit System Document and Procedures Update

For the Engagement team

CaseWare Technical Support

For customers with a support contract, if you have any queries regarding the update process, please contact our technical support team.

Support Hours:

9am – 5pm AEDT

Support contact details:

Phone: +61 3 9660 4688

Email: support@caseware.com.au

Web: www.caseware.com.au/faq

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10 9 8 7 6 5 4 3 2 1

Last updated: 22 September 2017

Documents

The Documentation of Audit system have been modified between version **18.00.285** (released in October 2016) and **19.00.310** (released in October 2017).

NEW DOCUMENTS

The following documents are **New** to the template. Use the key provided to see which documents are required for your engagement files.

Profiles: (1) Australia; (2) New Zealand; (4) Review; (5) OneForm (Australia) and (6) OneForm (NZ)

Doc No.	Document Name	Profile
V.00	Leadsheet - Revenue (summary)	1, 2, 4, 5, 6
V.02	Leadsheet - Rendering of Services	1, 2, 4
V.03	Leadsheet - Construction Contracts	1, 2, 4
V.04	Leadsheet - Royalty Income	1, 2, 4
V.05	Leadsheet - Rental Income	1, 2, 4
V.06	Leadsheet - Interest Income (Trading & Investment)	1, 2, 4
V.07	Leadsheet - Dividend Income (Trading & Investment)	1, 2, 4
V.08	Leadsheet - Administration, Management & Other Fees	1, 2, 4
V.09	Leadsheet - Other Income	1, 2, 4
W.04	Leadsheet - Administrative Expenses	1, 2, 4
W.05	Leadsheet - Marketing Expenses and Distribution Costs	1, 2, 4
W.06	Leadsheet - Occupancy and Restructuring Costs	1, 2, 4
W.07	Leadsheet - Depreciation, Amortisation and Impairments	1, 2, 4
W.08	Leadsheet - Cashflow Hedge Effectiveness	1, 2, 4
W.09	Leadsheet - Investment Losses	1, 2, 4
4-400	Related Parties, Subsequent Events and Going Concern (ASA 550, 560 and 570)	5
4-400NZ	Related Parties, Subsequent Events and Going Concern (ISA (NZ) 550, 560 and 570)	6
Os6	Deliverables	1, 2, 4, 5, 6
HIS6	History - adjusting journal entry	1, 2, 5, 6
HIS7	History - issue creation	1, 2, 5, 6

DELETED DOCUMENTS

The following documents have been **deleted**. Use the key provided to determine which profile the documents are no longer required for.

Profiles: (1) Australia; (2) New Zealand; (4) Review; (5) OneForm (Australia) and (6) OneForm (NZ)

Reason:

- (D) Still included with the template but the document will not be included with any new engagement file created. It can still be added via the Document Library if required.
- (X) No longer required.

Doc No.	Document Name	Profile	Reason
3-201	Risk Report - OneForm	5, 6	X
A.30	Risk Response Program - Derivative Financial Instruments	1	D
A.32	Checklist - Business Combinations (AASB 3)	1	D
A.32NZ	Checklist - Business Combinations (NZ IFRS 3)	2	X
A.35	Checklist - Impairment (AASB 136)	1	D
A.35NZ	Checklist - Impairment (NZ IAS 36)	2	D
B.11	Risk Response Program - Cash Count	1	X
B.11NZ	Risk Response Program - Cash Count	2	X
C.11	Risk Response Program - Trade Receivables Confirmation	1	X
C.11NZ	Risk Response Program - Trade Receivables Confirmation	2	X

UPDATED DOCUMENTS

The following documents have been **updated**. Use the key provided to see which documents are required for your engagement files.

Profiles: (1) Australia; (2) New Zealand; (4) Review; (5) OneForm (Australia) and (6) OneForm (NZ)

Doc No Keys:

- (*) All independence questionnaires have been slightly amended for their functionality. Although the change is not major, please ensure you replace all independence questionnaire documentation if you are including in your existing engagement file.
- (R) Required update.
- (N) Renumbered from previous release. More for your information.
- (C) Compliance: Updated for compliance. These are recommended on all rolled forward files.
- (A) Minor content amendments. These are not recommended on existing files. Any rolled forward file you may consider updating these.
- (F) Functionality: Document's functionality has been enhanced; corrections have been processed; or presentation has been improved. The number preceding the 'F' will indicate the level of recommendation that the document should be replaced in your engagement file.

F1 – Low level of improvements and not really recommended for updating.

F2 – Medium level of improvements and should be considered for updating.

F3 – High level of improvement and strongly recommended to be updated.

Doc No.	Document Name	Profile	Reason
OPT	Optimiser – Engagement Setup	1	A
OPTNZ	Optimiser - Engagement Setup	2	A
ONE	OneForm Audit memo	1	C & F2
ONENZ	OneForm Audit memo	2	C & F2
1-101 (*)	Independence Questionnaire (Team Member 1)	1, 2, 4, 5, 6	F1
1-102 (*)	Independence Questionnaire (Team Member 2)	1, 2, 4, 5, 6	F1
1-103 (*)	Independence Questionnaire (Team Member 3)	1, 2	F1
1-220	Checklist - New Client Acceptance	1, 4	F1
1-220NZ	Checklist - New Client Acceptance	2	F1
1-230	ASA Program - First Engagement	1	A
1-230NZ	ISA (NZ) Program - First Engagement	2	A
1-235	ASA Program - Preliminary Engagement Activities	1	A
1-235NZ	ISA (NZ) - Preliminary Engagement Activities	2	A
1-300	ASA Program - Changes in Terms of Engagement	1	A
1-300NZ	ISA (NZ) Program - Changes in Terms of Engagement	2	A
2-130	ASA Program - Laws and Regulations (Risk Assessment)	1	A
2-130NZ	ISA (NZ) Program - Laws and Regulations (Risk Assessment)	2	A
2-140	ASA Program - Consideration of Fraud (Risk Assessment)	1	A

Doc No.	Document Name	Profile	Reason
2-140NZ	ISA (NZ) Program - Consideration of Fraud (Risk Assessment)	2	A
2-160	ASA Program - Accounting Estimates inc. Fair Value (Risk Assessment)	1	A
2-160NZ	ISA (NZ) Program - Accounting Estimates including Fair Value (Risk Assessment)	2	A
2-170	ASA Program - Related Parties (Risk Assessment)	1	A
2-170NZ	ISA (NZ) Program - Related Parties (Risk Assessment)	2	A
2-200	Materiality	1, 2, 4, 5, 6	F3
2-300	ASA Program - Entities Using Service Organisations (ASA 402)	1	A
2-300NZ	ISA (NZ) Program - Entities Using Service Organisations (ISA (NZ) 402)	2	A
2-310	ASA Program - Audit of a Group Financial Report (ASA 600)	1	A
2-310NZ	ISA (NZ) Program - Audit of a Group Financial Report (ISA (NZ) 600)	2	A
2-330	ASA Program - Using the Work of an Expert	1	A
2-330NZ	ISA (NZ) Program - Using the Work of an Expert	2	A
FSA	Worksheet - Financial Statement Areas	1, 2, 4, 5, 6	A
A.00	ASRE Program - Review of a Financial Report (detailed procedures)	4	C
A.01	ASA Program - Laws and Regulations (Risk Response)	1	A
A.01NZ	ISA (NZ) Program - Law and Regulations (Risk Response)	2	A
A.02	ASA Program - Consideration of Fraud (Risk Response)	1	A
A.02NZ	ISA (NZ) Program - Consideration of Fraud (Risk Response)	2	A
A.05	ASA Program - External Confirmations (ASA 505)	1	C
A.05NZ	ISA (NZ) Program - External Confirmations (ISA (NZ) 505)	2	C
A.10	ASA Program - Litigation and Claims (ASA 502)	1	A
A.10NZ	ISA (NZ) Program - Litigation and Claims (ISA (NZ) 502)	2	A
A.15	ASA Program - Accounting Estimates including Fair Value (Risk Response)	1	A
A.15NZ	ISA (NZ) Program - Accounting Estimates including Fair Value (Risk Response)	2	A
A.20	ASA Program - Segment Reporting (ASA 501)	1	A
A.20NZ	ISA (NZ) Program - Segment Reporting (ISA (NZ) 501)	2	A
A.25	ASA Program - Related Parties (Risk Response)	1	A
A.25NZ	ISA (NZ) Program - Related Parties (Risk Response)	2	A
B.01C	Leadsheet - Cash and Cash Equivalents (Consolidation) - <i>Formerly B.05</i>	1, 2	N
B.01H	Leadsheet - Cash and Cash Equivalents (Half-Year) - <i>Formerly B.08</i>	4	N

Doc No.	Document Name	Profile	Reason
B.10	Risk Response Program - Cash & Cash Equivalents	1, 5	A
B.10NZ	Risk Response Program - Cash & Cash Equivalents	2, 6	A
C.00C	Leadsheet - Trade and Other Receivables (Consolidation) - <i>Formerly C.05</i>	1, 2	N
C.00H	Leadsheet - Trade and Other Receivables (Half-Year) - <i>Formerly C.08</i>	4	N
C.10	Risk Response Program - Trade and Other Receivables	1, 5	C
C.10NZ	Risk Response Program - Trade and Other Receivables	2, 6	C
D.00C	Leadsheet - Financial Assets (Consolidation) - <i>Formerly D.05</i>	1, 2	N
D.00H	Leadsheet - Financial Assets (Half-Year) - <i>Formerly D.08</i>	4	N
D.10	Risk Response Program - Financial Assets	1, 5	A
D.10	Risk Response Program - Financial Assets	2, 6	A
E.01C	Leadsheet - Inventories (Consolidation) - <i>Formerly E.05</i>	1, 2	N
E.01H	Leadsheet - Inventories (Half-Year) - <i>Formerly E.08</i>	4	N
E.10	Risk Response Program - Inventory	1, 5	A
E.10NZ	Risk Response Program - Inventory	2, 6	A
E.11	Risk Response Program - Physical Inventory Count	1, 5	A
E.11NZ	Risk Response Program - Physical Inventory Count	2, 6	A
F.01C	Leadsheet - Assets Held For Sale (Consolidation) - <i>Formerly F.05</i>	1, 2	N
F.01H	Leadsheet - Assets Held For Sale (Half-Year) - <i>Formerly F.08</i>	4	N
F.10	Risk Response Program - Assets Held for Sale	1, 5	A
F.10NZ	Risk Response Program - Assets Held for Sale	2, 6	A
G.00C	Leadsheet - Property, Plant & Equipment (Consolidation) - <i>Formerly G.05</i>	1, 2	N
G.00H	Leadsheet - Property, Plant & Equipment (Half-Year) - <i>Formerly G.08</i>	4	N
G.10	Risk Response Program - Property, Plant & Equipment	1, 5	A
G.10NZ	Risk Response Program - Property, Plant & Equipment	2, 6	A
H.01C	Leadsheet - Intangibles (Consolidation) - <i>Formerly H.05</i>	1, 2	N
H.01H	Leadsheet - Intangibles (Half-Year) - <i>Formerly H.08</i>	4	N
H.10	Risk Response Program - Intangible Assets	1, 5	A
H.10NZ	Risk Response Program - Intangible Assets	2, 6	A
I.00C	Leadsheet - Investments (Consolidation) - <i>Formerly I.05</i>	1, 2	N
I.00H	Leadsheet - Investments (Half-Year) - <i>Formerly I.08</i>	4	N
I.10	Risk Response Program - Investment Property	1, 5	A
I.10NZ	Risk Response Program - Investment Property	2, 6	A

Doc No.	Document Name	Profile	Reason
I.11	Risk Response Program - Investments - equity method	1, 5	A
I.11NZ	Risk Response Program - Investments - equity method	2, 6	A
J.00C	Leadsheet - Other Assets (Consolidation) - <i>Formerly J.05</i>	1, 2	N
J.00H	Leadsheet - Other Assets (Half-Year) - <i>Formerly J.08</i>	4	N
J.10	Risk Response Program - Prepaid and other assets	1, 5	A
J.10NZ	Risk Response Program - Prepaid and other assets	2, 6	A
M.00C	Leadsheet - Tax Balances (Consolidation) - <i>Formerly M.05</i>	1, 2	N
M.00H	Leadsheet - Tax Balances (Half-Year) - <i>Formerly M.08</i>	4	N
M.10	Risk Response Program - Taxation Balances	1, 5	A
M.10NZ	Risk Response Program - Taxation Balances	2, 6	A
N.00C	Leadsheet - Trade and Other Payables (Consolidation) - <i>Formerly N.05</i>	1, 2	N
N.00H	Leadsheet - Trade and Other Payables (Half-Year) - <i>Formerly N.08</i>	4	N
N.10	Risk Response Program - Trade and Other Payables	1, 5	A
N.10NZ	Risk Response Program - Trade and Other Payables	2, 6	A
O.00C	Leadsheet - Financial Liabilities (Consolidation) - <i>Formerly O.05</i>	1, 2	N
O.00C	Leadsheet - Financial Liabilities (Half-Year) - <i>Formerly O.08</i>	4	N
O.10	Risk Response Program - Financial Liabilities & Commitments	1, 5	A
O.10NZ	Risk Response Program - Financial Liabilities & Commitments	2, 6	A
P.00C	Leadsheet - Provisions (Consolidation) - <i>Formerly P.05</i>	1, 2	N
P.00H	Leadsheet - Provisions (Half-Year) - <i>Formerly P.08</i>	4	N
P.10	Risk Response Program - Provisions	1, 5	A
P.10NZ	Risk Response Program - Provisions	2, 6	A
Q.00C	Leadsheet - Other Liabilities (Consolidation) - <i>Formerly Q.05</i>	1, 2	N
Q.00H	Leadsheet - Other Liabilities (Half-Year) - <i>Formerly Q.08</i>	4	N
R.10	Risk Response Program - Contingencies & Commitments	1, 5	A
U.00C	Leadsheet - Share Capital & Reserves (Consolidation) - <i>Formerly U.05</i>	1, 2	N
U.00H	Leadsheet - Share Capital & Reserves (Half-Year) - <i>Formerly U.08</i>	4	N
U.10	Risk Response Program - Equity	1, 5	A
U.10NZ	Risk Response Program - Equity	2, 6	A
V.01	Leadsheet - Sales of Goods - <i>Formerly captured all revenue items</i>	1, 2, 4	F3
V.00C	Leadsheet - Revenue (Consolidation) - <i>Formerly V.05</i>	1, 2	N
V.00H	Leadsheet - Revenue (Half-Year) - <i>Formerly V.08</i>	4	N
V.10	Risk Response Program - Revenue	1, 5	A
V.10NZ	Risk Response Program - Revenue	2, 6	A

Doc No.	Document Name	Profile	Reason
W.00	Leadsheet - Expenses (summary) - <i>Formerly captured items up to W.03</i>	1, 2, 4, 5, 6	C
W.01	Leadsheet - Finance costs	1, 2	A
W.02	Leadsheet - Cost of sales	1, 2	A
W.03	Leadsheet - Other costs	1, 2	A
W.00C	Leadsheet - Expenses (Consolidation) - <i>Formerly W.05</i>	1, 2	N
W.00H	Leadsheet - Expenses (Half-Year) - <i>Formerly W.08</i>	4	N
W.10	Risk Response Program - Expenses	1, 5	A
W.10NZ	Risk Response Program - Expenses	2, 6	A
X.01C	Leadsheet - Payroll (Consolidation) - <i>Formerly X.05</i>	1, 2	N
X.01H	Leadsheet - Payroll (Half-Year) - <i>Formerly X.08</i>	4	N
X.10	Risk Response Program - Payroll	1, 5	A
X.10NZ	Risk Response Program - Payroll	2, 6	A
4-000	Optimiser - Engagement Conclusion	1	A
4-000NZ	Optimiser - Engagement Conclusion	2	A
4-200	ASA Program - Subsequent Events (ASA 560)	1	A
4-200NZ	ISA (NZ) Program - Subsequent Events (ISA (NZ) 560)	2	A
4-760	Auditor's Report	1, 2, 5, 6	A
4-800	ASA Program - Consideration of Fraud (Reporting)	1	A
4-800NZ	ISA (NZ) Program - Consideration of Fraud (Reporting)	2	A
4-810	ASA Program - Law and Regulations (Reporting)	1	A
4-810NZ	ISA (NZ) Program - Laws and Regulations (Reporting)	2	A
5-320	ASA Program - Engagement Quality Control Review	1	A
5-320NZ	ISA (NZ) Program - Engagement Quality Control Review	2	A
5-330	Response to Assessed Risks	1, 2	A
5-340	QC Program - Response to Assessed Risks (ASA 330)	1	A
5-340NZ	QC Program - Response to Assessed Risks (ISA (NZ) 330)	2	A
6-100	Sign-off Report - ASA Requirements	1	A
6-100NZ	Sign-off Report - ISA (NZ) Requirements	2	A
6-150	Completion Memorandum	1, 2, 4, 5, 6	C & F3
NQUEST (*)	New Independence Questionnaire (Team member)	1, 2, 4, 5, 6	F1
NCONEST	New Control Testing Worksheet	1, 2, 5, 6	A
NGROPMAT	New Group Materiality Worksheet	1, 2	F3
NFSAGRP	Worksheet - Financial Statement Area (Group Balances)	1, 2	F3
HYP	Hyperlinks control	1, 2, 5, 6	R

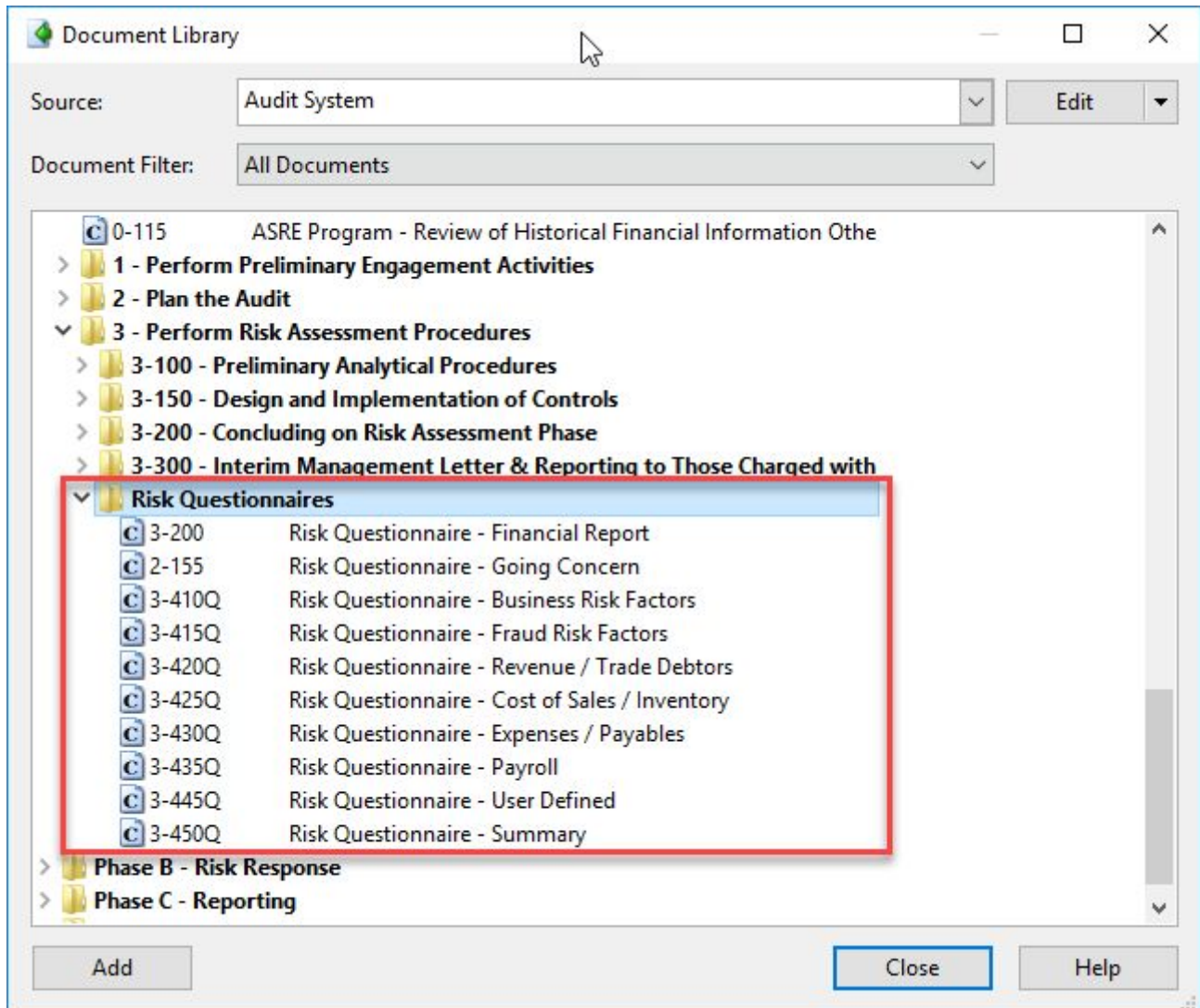
RISK QUESTIONNAIRES

The Risk Questionnaires were written and developed prior to the release of the ASA Clarity standards to assist auditors with the risk assessment process.

However after the Clarity requirements were released, these questionnaires became inadequate risk assessment tools, and as such have not been updated since to cover new audit requirements. Therefore, we **strongly encourage** you to use these workpapers as a 'reference only' and refrain from using them as the primary risk assessment workpapers.

Furthermore, we will no longer be including the **Risk Questionnaires** as part of the main template.

You may insert these questionnaires directly from the **Audit System Template**.

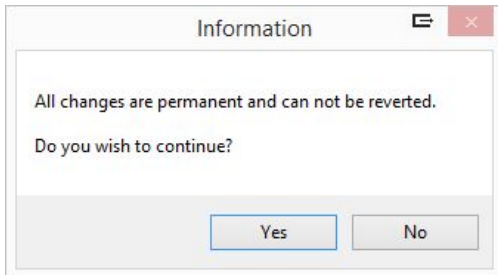


Procedures

The Procedures of Audit system have been modified between version **18.00.285** (released in October 2016) and **19.00.310** (released in October 2017).

To check if the programs or checklists contains updated or new procedures, follow the steps below:

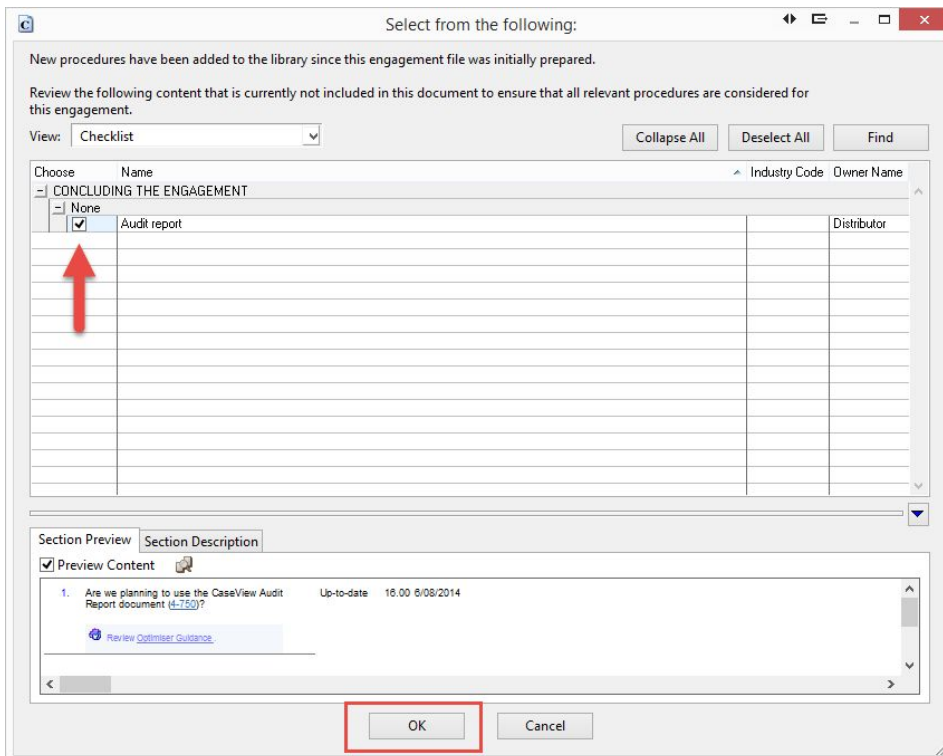
- 1) Open your engagement file and ensure it has been updated to **19.00.310**.
- 2) Create a backup of your engagement file. From the 'CaseWare' ribbon, select **File | Backup**.
- 3) For every program you open throughout the engagement, from the 'Audit' menus, select **Document | Check for updates**. An information message will appear.



- 4) If you have not created a backup of the engagement in step 2 above, then click **No** and make a backup of your engagement prior to continuing.

Click **Yes** to proceed.

- 5) If there are new procedures associated with this program / checklist, the following dialog will appear. We recommend selecting all procedures and clicking **OK**.




- 6) The interface of the program / checklist has now changed. The following columns will now be added to the program:
- Status
 - Req
 - Ver
 - Modified date


Procedure	Assert	Status	Req	Ver	Modified Date
ACCEPTANCE OF A CHANGE IN THE TERMS OF THE AUDIT ENGAGEMENT					
1. Do not agree to change the terms of the engagement where there is no reasonable justification for doing so.		Up-to-date	<input type="checkbox"/>	15.00	1/10/2013
ASA 210.14 (requirement)					


- 7) Review the **Status** column for each procedure.

- (a) If the status is **Up-to-date** no further action is required.

Status	Req	Ver	Modified Date
Up-to-date	<input type="checkbox"/>	15.00	1/10/2013

- (b) If the status is **Removed from library** the procedure is no longer required and you should press the  button to delete the procedure.

Status	Req	Ver	Modified Date	
Removed from library	<input type="checkbox"/>	10.00	1/11/2010	

- (c) If the status is **Out-of-date** the procedure has been updated in the template and you should press the  button to update the procedure.

Status	Req	Ver	Modified Date	
Out-of-date	<input type="checkbox"/>	15.00	1/11/2013	

8) It is also recommended to review the **Document Guidance** and **Conclusion** areas of the program / checklist in case they have also been updated.

Document Guidance

Status: Out-of-date

In accordance with [ASA 210 'Agreeing the Terms of Audit Engagements'](#), the auditor should agree and document the terms of the audit engagement with the client. "Terms" are ordinarily recorded in writing with the use of an 'Engagement Letter'. In the interests of both the auditor and the client, the Engagement Letter should be prepared and agreed to by both parties prior to the commencement of the engagement.

[ASA 210](#) includes an example engagement letter at Appendix 1. An example engagement letter is contained in [1-310](#).

This program is derived from [ASA 210](#) and contains the requirements and, where relevant, additional procedures from that standard.

Refer to Chapter 19 of the [Institute's Australian Audit Manual](#) for further guidance.

AUDIT CONCLUSIONS

Status: Out-of-date

- Misstatements identified (other than those deemed trivial) have been recorded on [4-130](#).
- New risk factors identified (and revised assessments of existing risks) were documented, assessed and addressed through the procedures above.
- Notes in relation to presentation and disclosure have been recorded in [DCINDEX](#).
- Any matters of governance interest arising during the course of completing the above procedures have been documented on [5-220](#).

9) If you had new procedures added to the program, don't forget to select **Procedures | Sort procedures** from the 'Audit' menus, to set the final structure for the program / checklist

PROGRAMS / CHECKLISTS WITH PROCEDURE MODIFICATIONS

The following programs / checklists have had modifications to their procedures.

Profiles: (1) Australia; (2) New Zealand; (4) Review; (5) OneForm (Australia); (6) OneForm (New Zealand)

Reason:

- (N) Programs / Checklists with new procedures
- (U) Programs / Checklists with updated procedures
- (D) Programs / Checklists with deleted procedures
- (G) Programs / Checklists Document Guidance or Conclusion has been updated

Doc No.	Document Name	Profile	Reason
OPT	Optimiser - Engagement Setup	1	N, U & D
OPTNZ	Optimiser - Engagement Setup	2	N, U & D
1-230	ASA Program - First Engagement	1	D
1-230NZ	ISA (NZ) Program - First Engagement	2	D
1-235	ASA Program - Preliminary Engagement Activities	1	D
1-235NZ	ISA (NZ) Program - Preliminary Engagement Activities	2	D
1-300	ASA Program - Changes in Terms of Engagement	1	D
1-300NZ	ISA (NZ) Program - Changes in Terms of Engagement	2	D
2-130	ASA Program - Laws and Regulations (Risk Assessment)	1	D
2-130NZ	ISA (NZ) Program - Laws and Regulations (Risk Assessment)	2	D
2-140	ASA Program - Consideration of Fraud (Risk Assessment)	1	U & D
2-140NZ	ISA (NZ) Program - Consideration of Fraud (Risk Assessment)	2	U & D
2-160	ASA Program - Accounting Estimates inc. Fair Value (Risk Assessment)	1	U & D
2-160NZ	ISA (NZ) Program - Accounting Estimates including Fair Value (Risk Assessment)	2	U & D
2-170	ASA Program - Related Parties (Risk Assessment)	1	U & D
2-170NZ	ISA (NZ) Program - Related Parties (Risk Assessment)	2	U & D
2-300	ASA Program - Entities Using Service Organisations (ASA 402)	1	U & D
2-300NZ	ISA (NZ) Program - Entities Using Service Organisations (ISA (NZ) 402)	2	U & D
2-330	ASA Program - Using the Work of an Expert (ASA 620)	1	U & D
2-330NZ	ISA (NZ) Program - Using the Work of an Expert (ISA (NZ) 620)	2	U & D
A.00	ASRE Program - Review of a Financial Report (detailed procedures)	4	N, U & D
A.01	ASA Program - Laws and Regulations (Risk Response)	1	D
A.01NZ	ISA (NZ) Program - Law and Regulations (Risk Response)	2	D

Doc No.	Document Name	Profile	Reason
A.02	ASA Program - Consideration of Fraud (Risk Response)up	1	U
A.02NZ	ISA (NZ) Program - Consideration of Fraud (Risk Response)	2	U
A.05	ASA Program - External Confirmations (ASA 505)	1	U & D
A.05NZ	ISA (NZ) Program - External Confirmations (ISA (NZ) 505)	2	U & D
A.10	ASA Program - Litigation and Claims (ASA 502)	1	U & D
A.15	ASA Program - Accounting Estimates including Fair Value (Risk Response)	1	U & D
A.15NZ	ISA (NZ) Program - Accounting Estimates including Fair Value (Risk Response)	2	U & D
A.20	ASA Program - Segment Reporting (ASA 501)	1	U
A.25	ASA Program - Related Parties (Risk Response)	1	U & D
A.25NZ	ISA (NZ) Program - Segment Reporting (ISA (NZ) 501)	2	U & D
B.10	Risk Response Program - Cash & Cash Equivalents	1	N & D
B.10NZ	Risk Response Program - Cash & Cash Equivalents	2	N & D
C.10	Risk Response Program - Trade and Other Receivables	1	D
C.10NZ	Risk Response Program - Trade and Other Receivables	2	D
D.10	Risk Response Program - Financial Assets	1	U & D
D.10NZ	Risk Response Program - Financial Assets	2	U & D
E.10	Risk Response Program - Inventory	1	U & D
E.10NZ	Risk Response Program - Inventory	2	U & D
E.11	Risk Response Program - Physical Inventory Count	1	U & D
E.11NZ	Risk Response Program - Physical Inventory Count	2	U & D
F.10	Risk Response Program - Assets Held for Sale	1	U
F.10NZ	Risk Response Program - Assets Held for Sale	2	U
G.10	Risk Response Program - Property, Plant & Equipment	1	D
G.10NZ	Risk Response Program - Property, Plant & Equipment	2	D
H.10	Risk Response Program - Intangible Assets	1	D
H.10NZ	Risk Response Program - Intangible Assets	2	D
I.10	Risk Response Program - Investment Property	1	D
I.10NZ	Risk Response Program - Investment Property	2	D
I.11	Risk Response Program - Investments - equity method	1	U & D
I.11NZ	Risk Response Program - Investments - equity method	2	U & D
J.10	Risk Response Program - Prepaid and other assets	1	U & D
J.10NZ	Risk Response Program - Prepaid and other assets	2	U & D

Doc No.	Document Name	Profile	Reason
M.10	Risk Response Program - Taxation Balances	1	D
M.10NZ	Risk Response Program - Taxation Balances	2	D
N.10	Risk Response Program - Trade and Other Payables	1	D
N.10NZ	Risk Response Program - Trade and Other Payables	2	D
O.10	Risk Response Program - Financial Liabilities & Commitments	1	D
O.10NZ	Risk Response Program - Financial Liabilities & Commitments	2	D
P.10	Risk Response Program - Provisions	1	D
P.10NZ	Risk Response Program - Provisions	2	D
R.10	Risk Response Program - Contingencies & Commitments	1	U
U.10	Risk Response Program - Equity	1	D
U.10NZ	Risk Response Program - Equity	2	D
V.10	Risk Response Program - Revenue	1	D
V.10NZ	Risk Response Program - Revenue	2	D
W.10	Risk Response Program - Expenses	1	D
W.10NZ	Risk Response Program - Expenses	2	D
X.10	Risk Response Program - Payroll	1	D
X.10NZ	Risk Response Program - Payroll	2	D
4-000	Optimiser - Engagement Conclusion	1	U & D
4-000NZ	Optimiser - Engagement Conclusion	2	U & D
4-200	ASA Program - Subsequent Events (ASA 560)	1	U & D
4-200NZ	ISA (NZ) Program - Subsequent Events (ISA (NZ) 560)	2	U & D
4-250NZ	ISA (NZ) Program - Going Concern (Reporting)	2	U
4-700NZ	ISA (NZ) Program - Forming an Opinion and Reporting Considerations	2	U
4-701NZ	ISA (NZ) Program - Communicating Key Audit Matters in the Independent Auditor's Report (ISA (NZ) 701)	2	U
4-710	ASA Program - Comparative Information (ASA 710)	1	U
4-800	ASA Program - Consideration of Fraud (Reporting)	1	U
4-800NZ	ISA (NZ) Program - Consideration of Fraud (Reporting)	2	U
4-810	ASA Program - Law and Regulations (Reporting)	1	U & D
4-810NZ	ISA (NZ) Program - Laws and Regulations (Reporting)	2	U & D
5-200	ASA Program - Communication with Management & Governance (Reporting)	1	U
5-200NZ	ISA (NZ) Program - Communication with Management & Governance	2	U

Doc No.	Document Name	Profile	Reason
5-320	ASA Program - Engagement Quality Control Review	1	D
5-320NZ	ISA (NZ) Program - Engagement Quality Control Review	2	D
5-340	QC Program - Response to Assessed Risks (ASA 330)	1	D
5-340NZ	QC Program - Response to Assessed Risks (ISA (NZ) 330)	2	D