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| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Means of Selecting Items for Testing | |
| **Ref. no.:** |  | |
| **Prepared by:** | ${user} | **Date:** |
| **Approved by Manager:** | ${manager} | **Date:** |
| **Approved by Partner:** | ${partner} | **Date:** |

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| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement team designed and performed appropriate audit procedures for the purpose of obtaining sufficient appropriate audit evidence. | Please refer to audit programs and relevant working papers. |  |
| 1. When designing tests of controls and tests of details, the engagement team determined means of selecting items for testing effective in meeting the purpose of the audit procedure. | Please refer to audit programs for working papers and relevant forms. |  |
| 1. When selecting items for testing (targeted testing), the engagement team evaluated the untested amount (after targeted testing) to assess whether further testing was required. | Please refer to audit programs for working papers and targeted testing forms. |  |
| 1. The engagement team appropriately documented matters related to targeted testing. | Please refer to audit programs for working papers and targeted testing forms. |  |
| 1. The engagement team documented matters related to audit sampling. | Please refer to audit programs for working papers and sampling forms. |  |
| 1. When designing an audit sample, the engagement team considered the purpose of the audit procedure and the characteristics of the population from which the sample will be drawn. | Please refer to audit programs for working papers and sampling forms. |  |
| 1. The engagement team determined a sample size sufficient to reduce sampling risk to an acceptably low level. The engagement team defined the sample size using the sample size formula in accordance with the relevant audit requirements. | Please refer to audit programs for working papers and sampling forms. |  |
| 1. The engagement team selected items for the sample in such a way that each sampling unit in the population has a chance of selection. | Please refer to audit programs for working papers and sampling forms. |  |
| 1. The engagement team determined whether any anomalies existed. | Please refer to audit programs for working papers and sampling forms. |  |
| 1. The engagement team made reasonable judgments for the levels of tolerable misstatement and tolerable rate of deviation. | Please refer to audit programs for working papers and sampling forms. |  |
| 1. The engagement team performed audit procedures, appropriate to the purpose, on each item selected. | Please refer to audit programs for working papers and sampling forms. |  |
| 1. If the audit procedure was not applicable to the selected item, the engagement team performed the procedure on a replacement item. | Not applicable as no such circumstances existed.  OR  Please refer to audit programs and relevant working papers. |  |
| 1. If the engagement team was unable to apply the designed audit procedures, or suitable alternative procedures, to a selected item, the engagement team treated the item as a deviation from the prescribed control, in the case of tests of controls, or a misstatement, in the case of tests of details. | Not applicable as no such circumstances existed.  OR  Please refer to audit programs and relevant working papers. |  |
| 1. Where applicable, the engagement team investigated the nature and cause of any deviations or misstatements identified, and evaluated their possible effect on the purpose of the audit procedure and on other areas of the audit. | Not applicable as no such circumstances existed.  OR  Please refer to audit programs and relevant working papers. |  |
| 1. Where applicable, in the extremely rare circumstances when the engagement team considered a misstatement or deviation discovered in a sample to be an anomaly, the engagement team obtained a high degree of certainty that such misstatement or deviation is not representative of the population. The engagement team obtained this degree of certainty by performing additional audit procedures to obtain sufficient appropriate audit evidence that the misstatement or deviation does not affect the remainder of the population. | Not applicable as no such circumstances existed.  OR  Please refer to audit programs and relevant working papers and sampling forms. |  |
| 1. Where applicable, for tests of details, the engagement team projected misstatements found in the sample to the population. | Not applicable as no such circumstances existed.  OR  Please refer to audit programs for working papers and sampling forms. |  |
| 1. The engagement team evaluated:    1. The results of the sample; and    2. Whether the use of audit sampling has provided a reasonable basis for conclusions about the population that has been tested. | Please refer to audit programs for working papers and sampling forms. |  |