Worksheet	Description
Code Review Overview	This sheet is intended to provide a summary of the review when two or more Reports are in-scope. *NOTE: If there is just one script to review, the Code Review Overview tab can be deleted as all the Summary fields are in the Code Review Details tab.*
Code Review Details	This worksheet will be used to document the source code for the individual script being documented. Note that there maybe a need to iterate through this process with the various teams in order to confirm the program or script is functioning as expected. Tables vs. Views: Starting in V5.0 of this template, we've incorporated a section to distinguish tables vs. views. "A view is a virtual table. A view consists of rows and columns just like a table. The difference between a view and a table is that views are definitions built on top of other tables (or views), and do not hold data themselves. If data is changing in the underlying table, the same change is reflected in the view." A view is generated using a Select statement; reviewing the underlying Select statement used in the creation of the View is key to confirming completeness and accuracy of the overall report being reviewed. The following is an example of how a view is generated: Create View v_Large_NorthEast_Sales AS Select * from MonthlySales Where Region = "NorthEast" and Sales > 100000

Code Review Guidelines
The pseudocode will be generated at a line-by-line level, as makes sense.
When generating pseudocode, align the pseudocode to the row where the corresponding code exists, in order to easily make the proper connection between code and explanation.   For example, if a list of fields are generated in the code and the corresponding "plain english" version of those fields is given, put the plain english version next to the row of code that corresponds to it.
Summary descriptions can be used for technical or complex code blocks that are not relevant to understanding the essential functions or purposes of the code.
When referring to tables or variables in pseudocode, indicate the full tablename or variable in parentheses, i.e., "if the location filter (sp_location_code) is equal to "US"..."
Query Expectations will be itemized at the top of the code review. When code is reached that corresponds to one of the query expectations, that pseudocode will be tagged in the "Business Rationale" column with the applicable expectation tag so that it is made clear which part of the query impacts that particular expectation.
Utilize "active voice" as much as possible to make the pseudocode more readable.

Code Review Template

Testing Period:	1/1/2019 - 12/31/2019
Prepared by:	NAME, TITLE
Reviewed by:	NAME, TITLE

Purpose of the report

This report is...

Overall Report Conclusion(s)

The overall conclusion for this report is....

Details of Testing

Program / Script Review Section

Note: Use list each individual program, script, stored procedure and SQL script reviewed.

List of Scripts, programs, stored procedures and SQL scripts reviewed

Source Sheet	Name	Description	Programming Language(s)	Code Review Conclusion

Tables and Views

Source Sheet	Name	Description	Table or View	

Where Clause Exclusions

Source Sheet	Line #	Relevant Section of the Source Code	Description	

Case Statements

Source Sheet	Line #	Relevant Section of the Source Code	Description	
N/A				

Joins

Source Sheet	Line #	Relevant Section of the Source Code	Description	

N/A				

Calculations/Other Statements				
Source Sheet	Line #	Relevant Section of the Source Code	Description	
N/A				

	Code Review Details			USE THIS SHEET ONLY FOR SQL/QUERY DOCUMENTATION.
				These columns may be removed after follow-ups are closed or maybe left if the Engagement Team would prefer to keep this information in the EGAs.
	Testing Period:	1/1/2019 - 12/31/2019		
	Prepared by:	NAME, TITLE		
	Reviewed by:	NAME, TITLE		

Script Purpose: The purpose of this script is to...

Conclusion: Insert statement here that indicates if after the review was completed, there are any issues or if the query does what is expected. Use approved wording if the script has no issues.

Script Summary Information

	SQL Script Name and Description				
	Name	Description	Programming Language(s) Used	Recommended Follow-ups	Audit Team Response
				No follow-ups noted OR Describe follow-ups	

	Tables and Views			Use this section to identify any Tables and Views used in the script. You must confirm whether a Table is indeed a Table vs. a View. If a View is identified, you must request a copy of the underlying SQL code used to define the View as it's material to assessing completeness and accuracy.	
	Name	Description	Table or View	Recommended Follow-ups	Audit Team Response
				No follow-ups noted OR Describe follow-ups	

Script Expectations:

Analyst Guidance: This section should contain a few numbered items that correspond to expectations of what the script should do. These expectations should be determined based on discussion with the audit or engagement team. Typical things to expect are completeness and accuracy of the script, so expectations typically are built around those.
Examples could be:
(1) The script will filter only for North America contractor-type employees (so within the Business Rationale column, you would note in that cell that this is 'Expectation 1'
(2) The report will include only positive amounts (and like above, you'd indicate in the corresponding cell where that filter is being implemented by noting it as 'Expectation 2'

#	Client Script: Sample Script.sql (Do not merge multiple lines of code into a single row)	PwC Annotations (Do **not** merge rows into big blocks)	Business Rationale/ Expected Outcome	Recommended Follow-ups	Audit Team Response	Statement Type (indicate if part of a "Where", "Case", "Join" or "Calculation" statement. Leave blank or use "N/A" otherwise).
1						
2						

Code Review Details

		These columns may be removed after follow-ups are closed or maybe left if the Engagement Team would prefer to keep this information in the EGAs.
Testing Period:	1/1/2019 - 12/31/2019	
Prepared by:	NAME, TITLE	
Reviewed by:	NAME, TITLE	

Script Purpose: The purpose of this script is to...	
Conclusion: Insert statement here that indicates if after the review was completed, there are any issues or if the query does what is expected. Use approved wording if the script has no issues.	

Program Summary Information

Program Name and Description

	Name	Description	Programming Language(s) Used	Recommended Follow-ups	Audit Team Response
				No follow-ups noted OR Describe follow-ups	

Tables

	Name	Short Description	Description	Recommended Follow-ups	Audit Team Response
				No follow-ups noted OR Describe follow-ups	

Calculations/Other Statements

Line #	Relevant Section of the Source Code	Description	Business Rationale/Expected Outcome	Recommended Follow-ups	Audit Team Response
				No follow-ups noted OR Describe follow-ups	

Script Expectations:

Analyst Guidance: This section should contain a few numbered items that correspond to expectations of what the script should do.   These expectations should be determined based on discussion with the audit or engagement team.   Typical things to expect are completeness and accuracy of the script, so expectations typically are built around those.
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(2) The report will include only positive amounts (and like above, you'd indicate in the corresponding cell where that filter is being implemented by noting it as 'Expectation 2'

#	Client Script: SampleProgram (Do not merge multple lines of code into a single row)	PwC Annotations (Do **not** merge rows into big blocks)	Business Rationale/ Expected Outcome	Recommended Follow-ups	Audit Team Response
1					