

CIBA WORKING PAPER TEMPLATE

Working paper Title		Working Paper Reference	
Client Name		Prepared by	
Financial year		Date	
Was this prepared by the client?		Reviewed by	

Account	Description	2024		2023
Total		-		-

Tickmark Legend

- TB** Agreed to final trial balance
- PY** Agreed to prior-year's signed Financial Statements
- AFS** Agreed to the Annual Financial Statements
- C** Casted (added-up)
- Calc** Calculation checked and agreed
- GL** Agreed to general ledger
- R** Agreed to *Report*
- Conf** Agreed to the confirmation
- Ⓐ Ⓑ Ⓒ Ⓓ** *Use to explain procedures and findings*
- ① ② ③ ④** *Use to cross-reference items within the working paper*
- ✓** *Use to indicate a test was performed and no exceptions were noted*

CIBA WORKING PAPER EXAMPLE

Working paper Title	LEAD SCHEDULE: BANK AND CASH	Working Paper Reference	2.3.1
Client Name	ABC (Pty) Ltd	Prepared by	ER
Financial year	28 February 2024	Date	6 March 2024
Was this prepared by the client?	No	Reviewed by	NVW

Account	Description	2024		2023	
6000-000	ABSA Bank (Acc. No. xxxxx)	5,000,000.00	R, GL, TB	4,000,000.00	PY
6100-000	FNB Savings Account (Acc No. xxx)	250,000.00	R, GL, TB	300,000.00	PY
6200-000	ABSA Money Market	2,333,333.00	R, GL, TB	-	
Total		7,583,333.00		4,300,000.00	

C, AFS **C, PY**

Tickmark Legend

- TB** Agreed to final trial balance
- PY** Agreed to prior-year's signed Financial Statements
- AFS** Agreed to the Annual Financial Statements
- C** Casted (added-up)
- Calc** Calculation checked and agreed
- GL** Agreed to general ledger
- R** Agreed to Bank statement
- Conf** Agreed to the confirmation
- (A) (B) (C) (D)** *Use to explain procedures and findings*
- (1) (2) (3) (4)** *Use to cross-reference items within the working paper*
- ✓** *Use to indicate a test was performed and no exceptions were noted*