### PRELIMINARY ANALYTICAL REVIEW

***[This working paper is to be completed on excel spreadsheet]***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1** |  |  |  |
| **Prepared by:** |  | **Level 2** |  |  |  |
| **Rank:** |  | **Level 3** |  |  |  |
| **Date:** |  |  |  |  |  |

|  | **Current year figures** | **Current year budget** | **Difference between actual and budget** | **% difference** | **Prior year** | **Difference current vs prior** | **% difference** | **Explanations of variances over 10%** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **AUDIT COMPONENTS**  *[As per Lead schedule]* |  |  | *[Actual less Budgeted amount]* | *[(Actual less budgeted amount) / budgeted amount]* |  | *[Actual less prior year amount]* | *[(Current year actual less prior year) / prior year figure]* |  |
|  | **$ '000** | **$ '000** | **$ '000** |  | **$ '000** | **$ '000** |  |  |
| ***REVENUE*** |  |  |  |  |  |  |  |  |
| ***SALARIES AND WAGES*** |  |  |  |  |  |  |  |  |
| *Salary payments* |  |  |  |  |  |  |  |  |
| *Overtime* |  |  |  |  |  |  |  |  |
| *Bonus* |  |  |  |  |  |  |  |  |
| *Allowances* |  |  |  |  |  |  |  |  |
| ***EXPENDITURE*** |  |  |  |  |  |  |  |  |
| *Goods and services* |  |  |  |  |  |  |  |  |
| *Professional services* |  |  |  |  |  |  |  |  |
| *Subsistence and travelling* |  |  |  |  |  |  |  |  |
| *Administrative expenditure* |  |  |  |  |  |  |  |  |
| ***TOTAL EXPENDITURE*** |  |  |  |  |  |  |  |  |
| ***ASSET MANAGEMENT*** |  |  |  |  |  |  |  |  |
| *Equipment and machinery* |  |  |  |  |  |  |  |  |
| *Furniture and fittings* |  |  |  |  |  |  |  |  |
| *Cultivated assets* |  |  |  |  |  |  |  |  |
| *Computer equipment* |  |  |  |  |  |  |  |  |
| *Other fixed structures (e.g. roads etc)* |  |  |  |  |  |  |  |  |
| *Land and buildings* |  |  |  |  |  |  |  |  |
| ***TOTAL ASSETS*** |  |  |  |  |  |  |  |  |
| ***LIABILITIES*** |  |  |  |  |  |  |  |  |
| ***DEVELOPMENT EXPENDITURE*** |  |  |  |  |  |  |  |  |

***The following risk areas have been identified in this working paper:***

*[All risks identified will be taken to the of Risk of material misstatement on financial*