Substantiation file requirements – Property, plant and equipment additions for WIP/Projects

| **Information required** | Responsibility | Completed | Audit file reference |
| --- | --- | --- | --- |
| Work papers clearly documenting which ledger account codes combine to form each asset category in the financial statements. |  |  |  |
| A listing of all WIP projects showing the following:* Per project
* Opening balance
* Additions to WIP
* Capitalised during the year
* Expected completion date and percentage of completion
 |  |  |  |
| Access to project budgets and approval forms |  |  |  |
| Access to documents for projects completed and capitalised during the year |  |  |  |