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 |  |  |  |