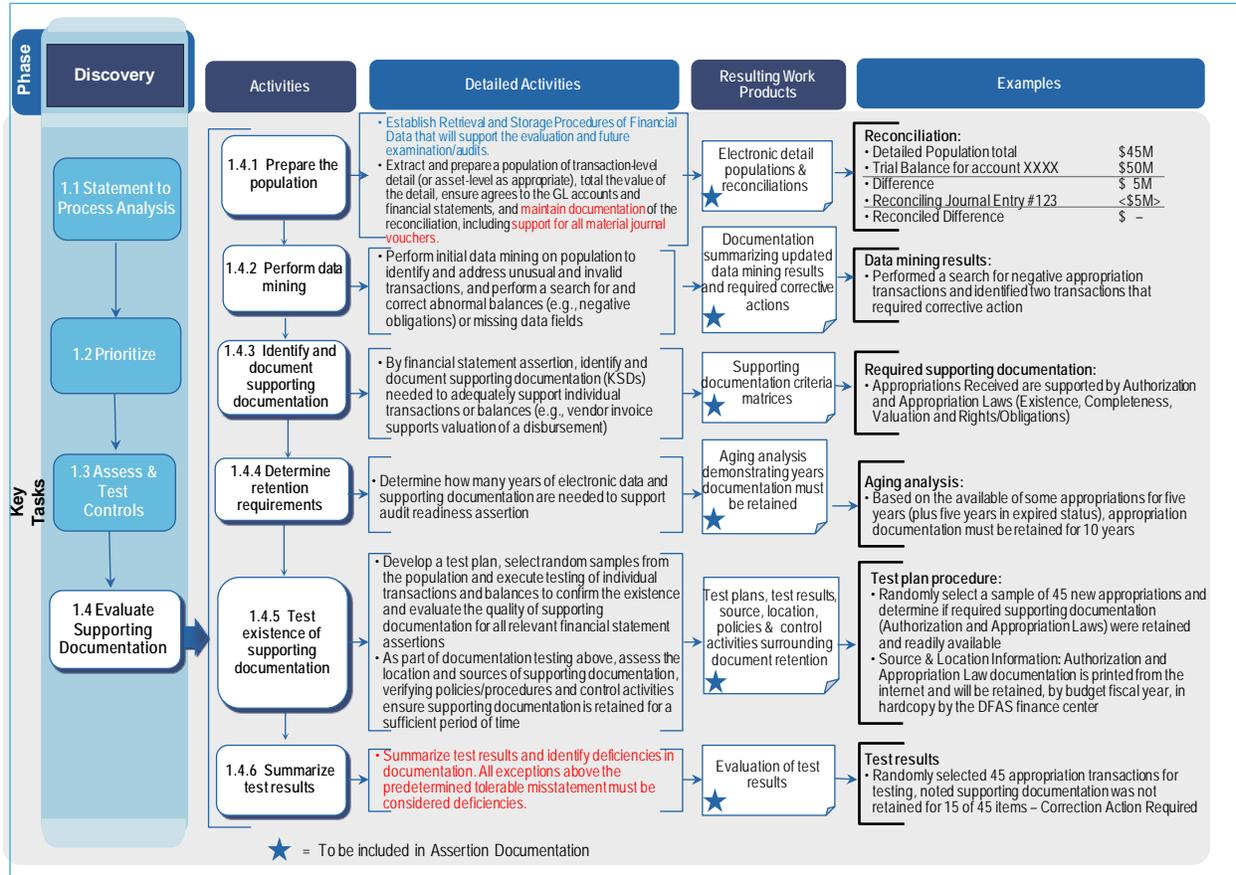


1.4 Evaluate Supporting Documentation- Example Work Products for Wave 2- SBR Audit

The figure below illustrates the activities, detailed activities, work products and examples of the work products for task "1.4 Evaluate Supporting Documentation." During this task, reporting entities should prepare their detailed populations of transactions and balances, perform data mining on the population, identify required documentation and corresponding retention requirements, design and execute tests of supporting documentation, summarize results, and identify any deficiencies requiring corrective action.



Discovery Phase - Evaluate Supporting Documentation