

Workpaper #	Wkpr 3-700	Date
Compiled By:		
Reviewed By:		

Audit Checklist

Tick here

Please supply us with the following information:

1. Financial statements, with last year's figures as comparatives, and notes to the accounts
2. Bank statements, cheque butts, deposit books and receipt books for the full year
3. Reconciled cash book, or computerised general ledger, trial balance and data memory stick/CD
4. Minute book, with signed minutes which include accounts passed for payment at each meeting, and previous year's AGM minutes
5. Paid accounts for the full year, sorted into cheque number order (each marked with cheque number and date paid)
6. Payroll records showing wages paid and copies of PAYE Returns filed with Inland Revenue.
7. Documentation relating to income received, including invoices or supporting correspondence about income, and results of fundraising and conditions pertaining to grant funding received.
8. Balance sheet verification:
 - Cash on hand (unbanked money and any records of any Petty Cash system in operation)
 - Detailed & totalled list of accounts payable
 - Detailed & totalled list of account receivables
 - Detailed & totalled list of unpresented cheques and uncredited deposits
 - Documentation to confirm existence of investments (e.g. term deposits letter or shares)
 - Documentation relating to new assets purchased (over \$500 excluding GST) and any assets sold or no longer used
 - Schedule of fixed assets on hand, (and if you depreciate these, the depreciation calculated for the year)
 - If a registered charity, do your financials statements include a Statement of Service Performance and Cash-flow Statement? Please provide workpaper's/documentation.
 - Any asset valuations (such as new government valuations & insurance valuations)
 - If registered for GST, all GST returns and workpapers for the full year
 - If you have goods for sale (shop stock or livestock), a totalled list of the stock on hand at balance date, at cost price

Treasurer

Date