

FINANCIAL STATEMENT
CHECK LIST
ACCRUAL BASIS

	YES	NO	REVIEWER 1ST TIME	REVIEWER 2ND TIME
INCLUDE ON EACH PAGE OF THE FINANCIAL STATEMENTS THE PHRASE " <i>SEE ACCOUNTANT'S REPORT</i> "	_____	_____	_____	_____

IF ANY SITUATIONS HAVE OCCURRED THAT REQUIRE CONSULTATION HAS CONSULTATION BEEN PROPERLY DOCUMENTED	_____	_____	_____	_____
--	-------	-------	-------	-------

DETERMINE THAT ALL QUESTIONS, EXCEPTIONS, OR NOTES IF ANY, POSED DURING THE WORK HAVE BEEN FOLLOWED UP AND RESOLVED, AND REVIEW NOTES AND "TO DO" LISTS REMOVED FROM THE WORK PAPERS	_____	_____	_____	_____
---	-------	-------	-------	-------

ALL PROCEDURES AND WORK PAPERS HAVE BEEN COMPLETED TO MY SATISFACTION AND ARE IN ACCORDANCE WITH FIRM POLICY.	_____	_____	_____	_____
---	-------	-------	-------	-------

EXAMPLES:

ALL WORK FOR MONTH IN ENVELOPE TO CLIENT	_____	_____	_____	_____
CLIENT BILLED	_____	_____	_____	_____
JOB CLOSED	_____	_____	_____	_____
TECH REVIEW IS COMPLETED	_____	_____	_____	_____
LARRY SIGNED OFF ON FINANCIAL - ETC.	_____	_____	_____	_____

NOTES: _____
