

FINANCIAL STATEMENT

UNAPPROVED _____

APPROVED _____

**CHECK LIST
ACCRUAL BASIS**

CLIENT _____

INITIAL _____ DATE _____

CLIENT # _____ JOB # _____

PREPARER _____

PERIOD ENDING _____

REVIEWER _____

RECOMMENDED BILLING _____

YES	NO	REVIEWER 1ST TIME	REVIEWER 2ND TIME
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OPINION LETTER

COMPANY NAME	_____	_____	_____	_____
DATE'S MATCH PROFIT & LOSS STATEMENT	_____	_____	_____	_____

HEADING - ALL PAGES

COMPANY NAME	_____	_____	_____	_____
DATE'S	_____	_____	_____	_____

ASSETS

CASH - BALANCE TO BANK REC.	_____	_____	_____	_____
ACCOUNTS RECEIVABLE - BALANCE TO CLIENT #'S (IF HAVE THEM)	_____	_____	_____	_____
INVENTORY - BALANCE TO CLIENTS #'S (IF HAVE THEM)	_____	_____	_____	_____
PROPERTY - EQUIPMENT - BALANCE TO FIXED ASSETS	_____	_____	_____	_____
ACCUMULATED DEP - BALANCE TO FIXED ASSETS	_____	_____	_____	_____

LIABILITIES

ACCOUNTS PAYABLE - BALANCE TO CLIENT #'S (IF HAVE THEM)	_____	_____	_____	_____
PAYROLL TAXES - ACTUAL \$'S DUE	_____	_____	_____	_____
SALES TAXES - ACTUAL \$'S DUE	_____	_____	_____	_____
NOTES PAYABLE - BALANCE TO BANK (IF HAVE THEM)	_____	_____	_____	_____

YTD EARNING'S - BALANCE TO NET INCOME/LOSS ON PROFIT / LOSS STATEMENT	_____	_____	_____	_____
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ARE THERE { - } NUMBERS ON STATEMENT	_____	_____	_____	_____
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DO ASSETS = LIABILITIES	_____	_____	_____	_____
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INCOME STATEMENT

ARE THERE { - } NUMBERS ON STATEMENT	_____	_____	_____	_____
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IS THERE ANY AMOUNTS IN THE 999 ACCOUNTS	_____	_____	_____	_____
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PAYROLL

SPREADSHEET MATCH THE DEPOSITORY TOTALS	_____	_____	_____	_____
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EARNINGS REPORT MATCH THE SPREADSHEET	_____	_____	_____	_____
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NOTES: _____

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 PROPERTY 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.	_____	_____	_____	_____

EXAMPLE'S:

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

NOTES: _____

