

FINANCIAL STATEMENT

UNAPPROVED _____

CHECK LIST

APPROVED _____

CASH BASIS

CLIENT _____

INITIAL

DATE

CLIENT # _____ JOB # _____

PREPARER

PERIOD ENDING _____

REVIEWER

RECOMMENDED BILLING _____

YES

NO

REVIEWER

REVIEWER

OPINION LETTER

1ST TIME

2ND TIME

COMPANY NAME _____

DATE'S MATCH PROFIT & LOSS STATEMENT _____

HEADING - ALL PAGES

COMPANY NAME _____

DATE'S _____

ASSETS

CASH - BALANCE TO BANK REC. _____

PROPERTY - EQUIPMENT - BALANCE TO FIXED ASSETS _____

ACCUMULATED DEP - BALANCE TO FIXED ASSETS _____

LIABILITIES

PAYROLL TAXES - ACTUAL \$'S DUE _____

SALES TAXES - ACTUAL \$'S DUE _____

NOTES PAYABLE - BALANCE TO BANK _____

YTD EARNING'S - BALANCE TO NET INCOME/LOSS _____

ON PROFIT / LOSS STATEMENT _____

ARE THERE { - } NUMBERS ON STATEMENT _____

DO ASSETS = LIABILITIES _____

INCOME STATEMENT

ARE THERE { - } NUMBERS ON STATEMENT _____

IS THERE ANY AMOUNTS IN THE 999 ACCOUNTS _____

PAYROLL

SPREADSHEET MATCH THE DEPOSITORY TOTALS _____

EARNINGS REPORT MATCH THE SPREADSHEET _____

NOTES: _____

NA = NOT APPLICATBLE

PC - PER CLIENT

CDP - CLIENT DID NOT PROVIDE

YE- PROVIDED YEAR END ONLY

FINANCIAL STATEMENT

CHECK LIST

CASH 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: _____

