ChecklistGuro

Journal Entry Verification Checklist

Pre-Posting Documentation Review

Ensure all supporting documents, such as invoices, receipts, or calculations, are attached and substantiate the entry.

Source Document Type

- [ ] Invoice
- [ ] Bank Statement
- [ ] Payroll Report
- [ ] Contract/Agreement
- [ ] Depreciation Schedule
- [ ] Other

Supporting Evidence Upload

Upload File

Reference Number

Write something...

Document Discrepancy Notes

Write something...

Verification Checklist Completed

- [ ] All figures match source documents
- [ ] Tax amounts are clearly visible
- [ ] All pages of the document are present

Document Date

Enter date...

Data Accuracy & Mathematical Integrity

Verify that all debits and credits balance perfectly and that all numerical figures match the source documentation.

Total Debit Amount

Enter a number...

Total Credit Amount

Enter a number...

Discrepancy Notes

Write something...

Verification Checks Completed

- [ ] Debits equal Credits
- [ ] Decimal points verified
- [ ] Rounding errors checked
- [ ] Sub-ledger totals match

Supporting Calculation Spreadsheet

Upload File

GL Account & Coding Validation

Confirm that the correct General Ledger accounts, cost centers, and department codes are assigned to the transaction.

Primary GL Account

- [ ] Select Account

Cost Center / Department

- [ ] Select Department

Associated Dimensions/Tags

- [ ] Project Code
- [ ] Region
- [ ] Product Line

Transaction Description

Write something...

Chart of Accounts Mapping Screenshot

Upload File

Period & Date Verification

Ensure the transaction date and posting period align with the correct fiscal month/year and that the period is open for posting.

Transaction Date

Enter date...

Accounting Period

- [ ] Current Month
- [ ] Prior Month
- [ ] Quarterly Adjustment
- [ ] Year-End Adjustment

Fiscal Year Reference

Write something...

Posting Status

- [ ] Current Open Period
- [ ] Closed Period (Re-opening Required)

Period Cut-off Justification

Write something...

Compliance & Policy Adherence

Check that the entry complies with company accounting policies, GAAP/IFRS standards, and internal authorization limits.

Accounting Standard Applied

- [ ] GAAP
- [ ] IFRS
- [ ] Other/Local Standard

Internal Controls Verified

- [ ] Segregation of Duties Confirmed
- [ ] Authorization Limits Respected
- [ ] Supporting Evidence Attached
- [ ] Tax Compliance Checked

Policy Deviation Notes

Write something...

Compliance Certificate/Approval Doc

Upload File

Compliance Officer Approval

Review & Approval Workflow

Confirm that the entry has been reviewed by a second authorized person and that the digital or physical signature trail is complete.

Review Date

Enter date...

Reviewer Role

- [ ] Senior Accountant
- [ ] Accounting Manager
- [ ] Controller
- [ ] CFO

Reviewer Digital Signature

Approval Comments/Notes

Write something...

Approval Evidence/Audit Trail

Upload File

Verification Steps Completed

- [ ] Standard Review Performed
- [ ] Threshold Policy Verified
- [ ] Budget Impact Checked

Post-Posting Reconciliation

Verify that the entry has successfully updated the sub-ledgers and that the trial balance reflects the change correctly.

Sub-ledger Reconciliation Status

- [ ] Accounts Payable Cleared
- [ ] Accounts Receivable Cleared
- [ ] Fixed Asset Register Updated
- [ ] Inventory Sub-ledger Matched
- [ ] Bank Account Reconciled

Discrepancy Notes

Write something...

Variance Amount

Enter a number...

Reconciliation Completion Date

Enter date...

Reconciliation Report Attachment

Upload File

Reviewer Confirmation