ChecklistGuro

Pre-Audit Accounting Cleanup Checklist

Bank and Cash Reconciliation

Ensure all bank accounts, credit cards, and petty cash funds are fully reconciled and all outstanding checks or deposits are identified.

Reconciliation Period End Date

Enter date...

Bank Account Name

Write something...

Statement Ending Balance

Enter a number...

General Ledger Balance

Enter a number...

Reconciliation Status

- [ ] In Progress
- [ ] Discrepancies Found
- [ ] Fully Reconciled

Discrepancy Types Identified

- [ ] Outstanding Checks
- [ ] Deposits in Transit
- [ ] Bank Fees/Service Charges
- [ ] Interest Income
- [ ] Data Entry Errors

Upload Bank Statement

Upload File

Accountant Review Signature

Accounts Payable Review

Verify that all vendor invoices are recorded, duplicate payments are identified, and all outstanding liabilities are accurately stated.

Verification Tasks Completed

- [ ] All vendor invoices matched to POs
- [ ] Duplicate invoices checked
- [ ] Unrecorded liabilities identified
- [ ] Vendor statements reconciled

Total Outstanding Payables Amount

Enter a number...

Review Completion Date

Enter date...

Vendor Statement Reconciliations

Upload File

Discrepancies or Unresolved Issues

Write something...

Accounts Payable Manager Approval

Accounts Receivable Verification

Confirm all customer payments are applied, unapplied credits are cleared, and the aging report matches the general ledger.

Verification Status

- ☐ Pending Review
- ☐ In Progress
- ☐ Completed
- ☐ Issues Identified

Verification Completion Date

Enter date...

Total Unapplied Credits Amount

Enter a number...

Discrepancy Notes

Write something...

Tasks Completed

- ☐ Aging Report Reconciled
- ☐ Unapplied Credits Cleared
- ☐ Customer Balances Verified
- ☐ Subledger Matches General Ledger

Supporting Aging Report

Upload File

Accountant Approval

General Ledger Integrity

Review all manual journal entries for supporting documentation, proper coding, and appropriate period authorization.

Journal Entry Verification Checklist

- [ ] All manual journal entries have supporting documentation attached
- [ ] All entries have been reviewed and approved by a supervisor
- [ ] Correct cost centers/departments have been assigned
- [ ] Intercompany transactions have been reconciled
- [ ] No duplicate entries exist for the current period

Date of General Ledger Close

Enter date...

Reviewer Comments

Write something...

Upload Trial Balance Report

Upload File

Controller Approval Signature

Fixed Asset & Depreciation Audit

Validate the fixed asset register against physical assets and ensure depreciation calculations for the period are accurate.

Audit Completion Date

Enter date...

Asset Class Category

- ☐ Machinery & Equipment
- ☐ Furniture & Fixtures
- ☐ IT Hardware
- ☐ Vehicles
- ☐ Leasehold Improvements

Total Verified Asset Value

Enter a number...

Verification Steps Completed

- [ ] Physical Inspection Performed
- [ ] Depreciation Calculation Verified
- [ ] Disposal/Sale Records Updated
- [ ] Useful Life Review Completed

Discrepancy Notes & Findings

Write something...

Fixed Asset Register Export

Upload File

Controller Approval

Revenue & Expense Recognition

Verify that all revenue and expenses are recorded in the correct accounting period according to accrual principles.

Period End Date

Enter date...

Accounting Method

- [ ] Accrual Basis
- [ ] Cash Basis

Review Completed Items

- [ ] Revenue Unearned/Deferred Review
- [ ] Prepaid Expense Amortization
- [ ] Accrued Liability Verification
- [ ] Deferred Revenue Audit

Discrepancy Notes

Write something...

Supporting Revenue/Expense Ledger

Upload File

Controller Approval

Tax & Regulatory Compliance

Ensure all sales tax, payroll tax, and other statutory filings are completed and reconciled with the recorded liabilities.

Tax Filing Deadline Date

Enter date...

Completed Tax Filings

- [ ] Sales Tax
- [ ] Income Tax
- [ ] Payroll Tax
- [ ] VAT/GST
- [ ] Property Tax

Proof of Tax Payment

Upload File

Discrepancies or Audit Notes

Write something...

Compliance Status

- [ ] Fully Compliant
- [ ] Pending Documentation
- [ ] Action Required

Controller Approval

Documentation & Digital Filing

Organize and review all supporting receipts, contracts, and financial statements to ensure they are easily accessible for auditors.

Documents Verified

- [ ] Bank Statements
- [ ] Vendor Invoices
- [ ] Payroll Records
- [ ] Tax Filing Confirmations
- [ ] Asset Depreciation Schedules
- [ ] Lease Agreements

Audit Folder Link or Archive

Upload File

Last Documentation Review Date

Enter date...

Missing Documentation Notes

Write something...

Controller Approval