



## YEAR END AUDIT CHECKLIST- new client

The following is a list of documents that will need to be provided to RLB for each audit. Please ensure all the information requested is complete to help us complete your audit as efficiently as possible.

All of the requested documents can be provided via our secure Sharefile portal. Please email [condoaudits@rlb.ca](mailto:condoaudits@rlb.ca) to have a link sent to you when you are ready to upload the information

- \_\_\_\_\_ Financial statements from accounting system (Balance Sheet and Profit and Loss)
- \_\_\_\_\_ Trial balance – closing
- \_\_\_\_\_ Data backup (provide version and password) or full general ledger printout
- \_\_\_\_\_ General ledger printout for the month after year end (if backup not provided)
- \_\_\_\_\_ Separate listing of all general journal entries made during the fiscal year (*see below*)
- \_\_\_\_\_ Separate listing of all general journal entries made in the month after year end
- \_\_\_\_\_ Signed and approved Notice of Future Funding (Form 15)
- \_\_\_\_\_ Document General
- \_\_\_\_\_ Bank reconciliations (both General and Reserve), Investment Statements (if applicable), Accounts receivable listing and Accounts payable listing for the last month of the previous fiscal year
- \_\_\_\_\_ Tax return and not-for-profit information return (if applicable) for the previous fiscal year
- \_\_\_\_\_ General fund bank statements with cleared cheques and reconciliations
- \_\_\_\_\_ General fund bank statements for the month after year end
- \_\_\_\_\_ Support that the general fund bank account is in the name of the corporation (when only online printouts available)
- \_\_\_\_\_ Reserve fund bank statements with cleared cheques and reconciliations
- \_\_\_\_\_ Reserve fund bank statements for the month after year end
- \_\_\_\_\_ Support that the reserve fund bank account is in the name of the corporation (when only online printouts available)
- \_\_\_\_\_ Investment statements up to and including year end date (include new investment documents)
- \_\_\_\_\_ Aged accounts receivable listing
- \_\_\_\_\_ Aged accounts payable listing
- \_\_\_\_\_ Budget (including revenue – i.e. unit fees) for audited year and for the following year
- \_\_\_\_\_ Breakdown of monthly CEA – by unit \*
- \_\_\_\_\_ Paid invoices
- \_\_\_\_\_ Support and approval of all general journal entries
- \_\_\_\_\_ Minutes (include minutes of any meetings after year end)
- \_\_\_\_\_ Copy of the latest signed Status Certificate or Periodic Information Certificate, whichever is more recent
- \_\_\_\_\_ Copy of memorandum of insurance \*
- \_\_\_\_\_ Completed “Year End Audit Questions” document- provided by RLB \*

If you are unable to create a separate listing, showing only general journal entries, please provide an explanation of how to identify these types of entries when looking at the general ledger.

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