



YEAR END AUDIT CHECKLIST- returning 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 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)
- _____ General fund bank statements with 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 bank statements with reconciliations
- _____ Reserve 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.
