



FINANCIAL Audit Checklist

Audit Period: Fiscal Year 2023

Auditor(s): Sarah Johnson, Daniel Rodriguez, Emily Lee

Audit Objective: To ensure the accuracy and compliance of financial statements for the fiscal year 2023

SECTION	REVIEWED	DONE	DESCRIPTION	NOTES
I. General Information				
1. Company Information				
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Verify the legal name and address of the company.	
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Confirm the fiscal year-end date.	
2. Audit Scope				
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Define the scope of the audit, including the areas to be audited and any limitations.	
II. Financial Statements				
1. Balance Sheet				
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ensure all assets, liabilities, and equity accounts are correctly stated.	
	<input type="checkbox"/>	<input type="checkbox"/>	Check for proper classification and presentation of financial items.	
2. Income Statement				
	<input type="checkbox"/>	<input type="checkbox"/>	Verify revenue recognition methods and accuracy.	
	<input type="checkbox"/>	<input type="checkbox"/>	Confirm the appropriate classification of expenses.	
3. Cash Flow Statement				
	<input type="checkbox"/>	<input type="checkbox"/>	Review cash flow from operating, investing, and financing activities.	
	<input type="checkbox"/>	<input type="checkbox"/>	Confirm consistency with the income statement.	
III. Accounts Receivable				
	<input type="checkbox"/>	<input type="checkbox"/>	Confirm aging schedule accuracy.	
	<input type="checkbox"/>	<input type="checkbox"/>	Investigate doubtful accounts and bad debt provisions.	
IV. Accounts Payable				
	<input type="checkbox"/>	<input type="checkbox"/>	Verify completeness of recorded liabilities.	
	<input type="checkbox"/>	<input type="checkbox"/>	Confirm the accuracy of outstanding payables.	
V. Inventory				
	<input type="checkbox"/>	<input type="checkbox"/>	Verify existence and valuation of inventory.	
	<input type="checkbox"/>	<input type="checkbox"/>	Assess the adequacy of inventory reserves.	
VI. Fixed Assets				
	<input type="checkbox"/>	<input type="checkbox"/>	Confirm the existence and condition of fixed assets.	
	<input type="checkbox"/>	<input type="checkbox"/>	Ensure depreciation methods and useful lives are consistent.	
VII. Liabilities				
	<input type="checkbox"/>	<input type="checkbox"/>	Verify the accuracy of long-term debt and interest calculations.	
	<input type="checkbox"/>	<input type="checkbox"/>	Confirm compliance with debt covenants.	
VIII. Equity				
	<input type="checkbox"/>	<input type="checkbox"/>	Verify the accuracy of equity accounts.	
	<input type="checkbox"/>	<input type="checkbox"/>	Ensure compliance with legal requirements.	
IX. Internal Controls				
	<input type="checkbox"/>	<input type="checkbox"/>	Assess the effectiveness of internal controls over financial reporting.	
	<input type="checkbox"/>	<input type="checkbox"/>	Identify any weaknesses or deficiencies.	
X. Financial Ratios and Analysis				
	<input type="checkbox"/>	<input type="checkbox"/>	Calculate and analyze key financial ratios (e.g., liquidity, profitability, solvency).	
XI. Audit Documentation				
	<input type="checkbox"/>	<input type="checkbox"/>	Review the completeness and accuracy of audit workpapers.	
	<input type="checkbox"/>	<input type="checkbox"/>	Ensure proper documentation of findings and conclusions.	
XII. Audit Findings and Recommendations				
	<input type="checkbox"/>	<input type="checkbox"/>	Summarize significant audit findings.	
	<input type="checkbox"/>	<input type="checkbox"/>	Make recommendations for improvements, if necessary.	
XIII. Management Response				
	<input type="checkbox"/>	<input type="checkbox"/>	Obtain management's response to audit findings and recommendations.	
XIV. Conclusion and Reporting				
1. Audit Conclusion				
	<input type="checkbox"/>	<input type="checkbox"/>	Provide an overall conclusion on the financial statements' fairness.	
2. Audit Report				
	<input type="checkbox"/>	<input type="checkbox"/>	Prepare the final audit report, including an executive summary.	
XV. Review and Approval				
	<input type="checkbox"/>	<input type="checkbox"/>	Review the audit work with the audit team.	
	<input type="checkbox"/>	<input type="checkbox"/>	Obtain necessary approvals before issuing the final report.	

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Judd E. Hollander



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