

Year ended March 31, 2018

Requested Items

Electronic copy of bookkeeping data, program name and version number, password where appropriate, and what backup software (and its version number) has been used

Trial balance

Balance sheet at year end

Income statement for the year

Cash flow statement for the year

General ledger

Petty cash details at year end

Bank statements with cancelled cheques **PLUS ONE MONTH PAST YEAR END**

Cheque stubs and deposit books

Investment certificates to support year end values

Copy of investment sales and purchases (or supply all statements for the year)

Copy of investment T5 slips received

Aged receivable listing that balances to general ledger

List of doubtful accounts (can be highlighted on aged receivable listing)

List of subsequent receipts (can be highlighted on aged receivable listing)

Back up of any other receivable (i.e. GST receivable, EHT receivable etc.)

Inventory listing including date of count and method of valuing (cost or retail - if retail please indicate the markup rate)

List of inventory writeoffs

Copies of all insurance policies or endorsements

Business tax invoices

Property tax invoices

Worksheet indicating how prepaid expenses have been calculated

Other prepaids _____

Detail of property, plant and equipment bought, sold or traded, and any related loans

Working paper to support amortization / depreciation calculations

Bank statements to support bank loan values and/or lines of credit

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SAMPLE NOT-FOR PROFIT

Year ended March 31, 2018

Requested Items

(Continued)

Accounts payable aged listing that balances to the General Ledger

Remittance forms, from the month after year end, to support year end values for GST, PST, WCB, EHT, and source deductions

Any assessments notices for government remittances

Back up documentation for any large payables

Details of the pay period that includes year end - gross wages for the last pay period, dating for any wages payable outstanding at year end.

Analysis of amounts listed as deferred (and letters of authorization where appropriate)

Loan statements at year end (from bank)

Details of loan payments including terms

Details of new loans including security and terms (copy of loan agreement)

Amortization schedule used for loans if you are posting principal and interest separately

Sales invoices / revenue statements

Details of miscellaneous income, if in excess of \$ _____

Explanation of major fluctuations in revenue

Details of professional fees expense

Details of repairs and maintenance expense (copies of invoices for major repairs)

Details of insurance expense

Details of lease expense (and copies of any new leases)

Details of miscellaneous expense, if in excess of \$ _____

Details of wage expense (management / regular, include copy of Annual EHT and WCB return, as well as T4 summary)

Explanation of major fluctuations in expenses

Legal correspondence regarding any outstanding lawsuits

Details of anything unusual for the period

List of Board members, management staff, and their positions

Organizational chart

New policies

Union agreement and all salary scales

...continues

SAMPLE NOT-FOR PROFIT
Year ended March 31, 2018
Requested Items
(Continued)

Approved budgets

Details of any contingent liabilities

Non-profit assessments

Minute book

All invoices and correspondence for the year if the audit procedural work is being done here at the office.