



Materials to Be Provided By Client

Name:			Year end:	
Completed By:			Date:	
Accounting Software			Basis	

Instructions: This form lists records and documents typically needed to perform the audit engagement. Please supply the items that apply.

Done	Item	Materials We Need 2 Weeks Prior to Fieldwork <u>(insert date)</u> .	Assigned to
	1	Detailed trial balance as of June 30, 2014.	
	2	Detailed general ledger	
	3	Bank reconciliations for all cash accounts as of and June 30, 2014	
	4	Bank statements for all bank accounts as of June 30, 2014 and July 31, 2014.	
	5	Confirmation requests for all selected accounts.	
	6	Completed and signed copies of the SAS 99 confirmations sent to personnel.	
	7	Accounts receivable aging as of June 30, 2014	
	8	Copy of the SOC I (formerly SAS 70) report from the third-party payroll processor.	

Done	Item	Materials to be Provided at Start of Fieldwork <u>(insert date)</u>	Assigned to
	1	Detail schedule of pledges/grants receivable	
	2	Management's analysis of the reasonableness of the allowance for doubtful accounts.	
	3	Analysis of the bad debt expense for the year/period ending June 30, 2014.	
	4	Confirmation requests for all selected accounts.	
	5	Schedule of investment activity for the year/period ending June 30, 2014 detailing the investment, cusip number, date of issuance, purchase date, sold date, and maturity date.	
	6	All investment statements as of June 30, 2014. Reconcile any difference between the statement balance and the ending amount reflected on the investment activity schedule.	
	7	Detailed inventory listing by inventory item as of June 30, 2014 that reconciles to the trial balance.	
	8	Detail of all property additions and disposals for the year/period ending June 30, 2014 reflecting (1) transaction date, (2) description of item acquired or sold, (3) acquisition or sales price, and (4) gain or loss on dispositions.	
	9	Detail of all repair and maintenance expense accounts for the year/period ending June 30, 2014.	
	10	Lease agreements for all real estate and equipment leases.	
	11	Detail of prepaid expenses as of June 30, 2014.	

Done	Item	Materials to be Provided at Fieldwork	Assigned to
	12	Detail of prepaid insurance and cash surrender value as of June 30, 2014.	
	13	Detail of deposits as of June 30, 2014.	
	14	Detail of all other assets accounts as of June 30, 2014.	
	15	Accounts payable aging detail by vendor as of June 30, 2014 reflecting the vendor name and ID, invoice number, invoice date, due date, and amount. Reconcile the aging to the trial balance.	
	16	Detail for all accruals as of June 30, 2014 including (1) accrued bonuses, (2) accrued payroll, (3) accrued vacation, (4) accrued profit sharing contributions, and (5) all other in excess of \$5,000	
	17	Copies of all new note agreements for the year/period ending June 30, 2014.	
	18	Schedule of activity in all net asset accounts for the year/period ending June 30, 2014 reflecting (1) description, (2) beginning balance, (3) additions (unrestricted, temporarily and permanently restricted), (4) releases (unrestricted and permanently restricted) and (5) ending balance.	
	19	Provide copies of all tax payments checks and refund checks from, and to, the IRS and any other state taxing authority.	
	20	Schedule of all contract activity during the year/period for both completed contracts and contracts in progress at year-end.	
	21	A schedule that summarizes that significant terms of each contract entered into during the year in excess of \$5,000	
	22	Please provide a list of states (other than the state of organization) in which the Organization has a presence.	
	23	A schedule of expenses incurred during the year for research activities and/or projects under development.	
	24	Anything that you deem necessary for our audit of the financial statements.	
Done	Item	Permanent File Documents	Assigned to
	1	Articles of incorporation.	
	2	Corporate bylaws.	
	3	Organization chart.	
	4	Names of corporate directors.	
	5	Personnel policy manual (or employee handbook)	
	6	Employee bonus or incentive plan documents.	
	7	For any employee benefit plan, the plan document, adoption agreement (if any), and Summary Plan Description.	
	8	Listing of authorized check signers, those authorized to transfer or wire funds from corporate bank accounts, and those who may borrow against any corporate line of credit.	
	9	Minutes of all board of directors and committee meeting during the year/period through the date of scheduled field work.	
	10	Name and address of all legal counsel consulted during the year/period to allow us to prepare legal request letters.	