TRUST ACCOUNTS

RECORDS REQUIRED FOR COMPLETION OF AUDIT

☐ Receipt Books Number Supplied _____
Receipt Numbers _____ to _____
_____ to _____
_____ to _____
_____ to _____
_____ to _____

☐ Deposit Books Number Supplied _____
☐ Trust Authorities
☐ Bank Statements
☐ Cheque Books Number Supplied _____
Cheque Numbers _____ to _____
_____ to _____
_____ to _____
_____ to _____
_____ to _____
_____ to _____

☐ Computer System _____
Version _____ Password _____
Backup Supplied Y/N
☐ Cashbook
☐ Other _____
☐ Copy of Bank Reconciliation
☐ List of any journal entries
☐ Client's ledger accounts for each month in the audit year
☐ Client ledger trial balances for each month in the audit year