

# FINANCIAL LEDGER VERIFICATION

## Reconciliation & Period-End Checklist

Entity Name:

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Reconciliation  
Period:

\_\_\_\_\_

Prepared By:

\_\_\_\_\_

Reviewer  
Name:

\_\_\_\_\_

Preparation  
Date:

\_\_\_\_\_

Review Date:

\_\_\_\_\_

### 1. SUB-LEDGER TO GENERAL LEDGER RECONCILIATIONS

✓	GL Account No.	Account / Sub-Ledger Description	GL Balance	Sub-Ledger Bal.	Variance	Notes / Action Required
		Cash & Bank Accounts (vs. Bank Statements)				
		Accounts Receivable (vs. Aging Summary)				
		Accounts Payable (vs. Aging Summary)				
		Inventory (vs. Physical Stock/System Valuation)				
		Fixed Assets (vs. Depreciation Register)				

### 2. TRIAL BALANCE & CONTROL ACCOUNT VERIFICATION

✓	Verification Procedure	Status (Y/N/NA)	Comments / Evidence Reference
	Confirm total Debits equal total Credits on Trial Balance.		
	Verify Suspense Account(s) balance is cleared to zero.		
	Check for unusual debit balances in credit accounts (or vice versa).		
	Review and verify all manual journal entries above approval threshold.		
	Ensure recurring / standard journal entries have been posted.		

### 3. BALANCE SHEET VERIFICATION & ACCRUALS

✓	GL Account No.	Verification & Substantiation Procedure	Current Balance	Supporting Documentation / Reference
		Prepaid Expenses (Amortization verified)		
		Accrued Liabilities (Provisions verified)		
		Intercompany Account Balances (Reconciled with affiliates)		
		Tax Accruals & Provisions (VAT, Payroll, Corporate Tax)		

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**Prepared By (Signature)**

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**Title / Role**

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**Date**

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**Reviewed & Approved By (Signature)**

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**Title / Role**

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**Date**