

GENERAL LEDGER AUDIT & COMPLIANCE REPORT

INTERNAL AUDIT DIVISION

ENTITY / ORGANIZATION NAME

AUDIT PERIOD / FISCAL YEAR

LEAD AUDITOR

AUDIT DATE

1. SUB-LEDGER RECONCILIATION SUMMARY

ACCOUNT CODE	ACCOUNT DESCRIPTION	G/L BALANCE	SUB-LEDGER BALANCE	VARIANCE	STATUS

2. COMPLIANCE & CONTROL CHECKLIST

CONTROL ACTIVITY / AUDIT STEP	YES	NO	N/A	EVIDENCE / REFERENCE DOCUMENT
Are all general ledger journal entries supported by adequate documentation and authorized signatures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is segregation of duties properly maintained between preparation, authorization, and posting of entries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are recurring/automated system journal entries reviewed periodically for accuracy and continued validity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have all suspense accounts and clearing accounts been reconciled and cleared to zero or appropriate balances?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are material variances between actual balances and prior period balances investigated and explained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

3. AUDIT FINDINGS & CORRECTIVE ACTION PLAN

REF #	FINDING / NON-COMPLIANCE DETAIL	RISK LEVEL	CORRECTIVE ACTION REQUIRED	TARGET DATE

REF #	FINDING / NON-COMPLIANCE DETAIL	RISK LEVEL	CORRECTIVE ACTION REQUIRED	TARGET DATE

4. SCOPE, LIMITATIONS & FINAL COMMENTS

PREPARED BY (LEAD AUDITOR)

NAME / SIGNATURE & DATE

REVIEWED BY (AUDIT COMMITTEE / CHIEF FINANCIAL OFFICER)

NAME / SIGNATURE & DATE