

INTERNAL AUDIT LEDGER VERIFICATION

LEAD AUDITOR:

AUDIT REF NO:

VERIFICATION DATE:

ENTITY / DEPARTMENT:

REVIEW DATE:

AUDIT PERIOD:

1. ACCOUNT IDENTIFICATION & BALANCE SUMMARY

ACCOUNT CODE	GENERAL LEDGER ACCOUNT NAME	G/L BALANCE	SUBSIDIARY LEDGER BAL.	VARIANCE	STATUS

2. VERIFICATION PROCEDURES & CHECKLIST

NO.	AUDIT PROCEDURE / TEST STEP	COMPLIANT	N/A	WORKING PAPER REF. / COMMENTS
2.1	Verify that the G/L opening balances match the prior year audited ending balances.	<input type="checkbox"/>	<input type="checkbox"/>	
2.2	Reconcile the General Ledger control account balances to the detailed subsidiary ledgers.	<input type="checkbox"/>	<input type="checkbox"/>	
2.3	Review material journal entries for appropriate supporting documentation and authorization.	<input type="checkbox"/>	<input type="checkbox"/>	
2.4	Perform cutoff testing on transactions posted immediately before and after the period end.	<input type="checkbox"/>	<input type="checkbox"/>	
2.5	Identify, investigate, and document any unusual or recurring reconciling items.	<input type="checkbox"/>	<input type="checkbox"/>	

3. TRANSACTION SAMPLE TESTING & SOURCE DOCUMENT VERIFICATION

POST DATE	DOC / JE REF	TRANSACTION DESCRIPTION	SOURCE AMOUNT	LEDGER AMOUNT	AUDIT FINDINGS / NOTES

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4. FINDINGS, REMARKS & RECOMMENDATIONS

PREPARED BY: AUDITOR SIGNATURE

DATE: _____

REVIEWED BY: AUDIT SUPERVISOR

DATE: _____

APPROVED BY: HEAD OF INTERNAL AUDIT

DATE: _____