

MONTHLY GENERAL LEDGER AUDIT REVIEW

Audit & Control Compliance Document

Entity / Subsidiary:		Audit Period (Month/Year):	
Lead Auditor:		Review Date:	
GL System / Software:		Status:	

1. SUB-LEDGER TO GENERAL LEDGER RECONCILIATION

Account Description	GL Account Code	GL Balance	Sub-ledger Balance	Variance	Action Required / Comments
Cash & Cash Equivalents					
Accounts Receivable					
Inventory					
Prepaid Expenses					
Accounts Payable					
Accrued Liabilities					
Intercompany Balances					
Retained Earnings					

2. JOURNAL ENTRY CONTROL & COMPLIANCE CHECKLIST

No.	Audit Procedure / Control Activity	Compliant (Y/N)	Evidence / Findings Summary
1	Verify all manual journal entries above threshold are approved by authorized personnel.		
2	Ensure segregation of duties is maintained between entry preparation and approval.		
3	Review sequential numbering of journal entries to identify missing or duplicated entries.		
4	Confirm that all automated/recurring system interfaces have successfully posted.		
5	Inspect unposted or pending journal entries for potential material unrecorded items.		
6	Check back-dated or post-dated entries for proper period cutoff compliance.		

3. IDENTIFIED VARIANCES & ADJUSTING JOURNAL ENTRIES (AJES)

Ref No.	Account Code	Description of Discrepancy / Error	Debit Amount	Credit Amount	Resolution / Corrective Action

Ref No.	Account Code	Description of Discrepancy / Error	Debit Amount	Credit Amount	Resolution / Corrective Action

4. POST-CLOSING AUDIT SUMMARY & NOTES

Prepared By (Lead Auditor)

Date

Reviewed By (Senior Auditor / Manager)

Date

Approved By (Controller / CFO)

Date