GENERAL LEDGER ACCOUNT VERIFICATION WORKSHEET

COMPANY NAME:

ACCOUNT NAME:

ACCOUNT NUMBER:

DATE:

PERIOD ENDING:

PREPARED BY:

REVIEWED BY:

BALANCES & VARIANCE SUMMARY

VERIFICATION PARAMETER	AMOUNT
General Ledger Balance (A)	
Supporting Documentation / Sub-ledger Balance (B)	
Unreconciled Variance (A - B)	

VERIFICATION CHECKLIST & PROCEDURES

NO.	PROCEDURE / STEP	COMPLETED (Y/N/NA)	NOTES / REFERENCE
1	Verify beginning balance matches prior period audited/closed ending balance.		
2	Agree current ending balance directly to the trial balance.		
3	Obtain external supporting documents (bank statements, aging reports, invoices).		
4	Check for unusual, manual, or unauthorized journal entries.		
5	Ensure appropriate accruals or deferrals have been recognized.		
6	Confirm subsequent clearance of outstanding reconciling items.		

RECONCILING / ADJUSTING ITEMS DETAILS

REF / DATE	DESCRIPTION OF RECONCILING ITEM	INCREASE (DEBIT)	DECREASE (CREDIT)
	Total Adjustments		
	Adjusted Balance		

PREPARER & REVIEWER SIGN-OFF

Preparer Signature	Reviewer Signature
Date	Date