

Name of Entity		
List of Required Documents		
Year Ending _____		

Account Type	Document Name	Notes
Knowledge of Business	Organization chart (names, positions) for 2023 year	
	Minutes of meetings for 2023 year	
	List of fraud/errors known	
	Business Understanding Questionnaire	
Administrative	Signed Engagement letter	
	Signed Representation letter (at end of audit)	
	Signed Financial statements (at end of audit)	
Financials - In Excel	Financial Statements (balance sheet, income statement)	
	Operating budget	
	Trial Balance	
	General Ledger	
Cash	Signed bank confirmation	
	Bank statements for all bank accounts from January 1, 2023 to January 31,	
	List of outstanding cheques at December 31, 2023	
	Bank reconciliation at December 31, 2023	
Prepays	Invoices for additions to prepaids	
Accounts Receivable	List of amounts receivable at Dec 31, 2023	
Fixed Assets	List of new assets purchased in the year (include invoice copy)	
	List of assets disposed of in the year	
Accounts payable	List of accounts payable at December 31, 2023	
	List of accrued liabilities at December 31, 2023	
	First 10 invoices/receipt/cheque requisition/cheque copy of the 2023 year	
Revenues	List of donations received in the year	
	List of contributions received in the year	
	List of grants/subsidies received in the year	
Expenses	Receipts/Invoices	
	T4 Summary and T4 Slips	
Tax	Correspondence received from the CRA	
Contracts	Copies of new contracts that were entered into in 2023	
Related Party	List of all transactions with Related Party	