Ashford Business Services Ltd

Financial Audit Checklist

A finance-specific audit checklist: assertions, sampling, and tests for vouchers, ledger, bank reconciliation, payroll, fixed assets and financial statements, with a findings table.

Audit details

Organisation	Ashford Business Services Ltd
Audit period	**9 November 2026** to **9 November 2026**
Auditor	**Sarah Mitchell, Office Manager**
Audit date	**9 November 2026**
Department	**Helen Morris**

Audit assertions

Assertion	What it means	Areas tested
Completeness	All transactions are recorded	Vouchers, ledger, bank
Accuracy	Amounts are recorded correctly	Invoices, payroll, ledger
Existence	Recorded items exist	Fixed assets, cash, stock
Valuation	Items are valued correctly	Fixed assets, receivables
Cut-off	Items are recorded in the right period	Invoices, bank, payroll
Presentation	Statements are clear and complete	Financial statements

Sampling approach

Population	Description of the records tested
Sample size	**001**
Selection method	**Method**
Items selected	**001**

Exceptions found	**001**

Record the sampling method and the reason for it. If exceptions are found, extend the sample and record the extra work in the findings table below.

Tests: vouchers and payments

Done	Test	Result	Notes

Tests: ledger and trial balance

Done	Test	Result	Notes

Tests: bank reconciliation

Done	Test	Result	Notes

Tests: payroll

Done	Test	Result	Notes

Tests: fixed assets

Done	Test	Result	Notes

Ashford Business Services Ltd

Tests: financial statements

Done	Test	Result	Notes

Findings

No.	Finding	Area	Risk	Action	Owner	Due date

Conclusion and sign-off

Conclusion	Conclusion
Matters for management	Summary as agreed at the meeting.

Role	Name	Signature and date
Auditor	Emma Clarke, Finance Manager	
Reviewed by	Michael Davies, Office Manager	