[Company name]

How to use this document: delete this paragraph before saving, sharing, or circulating it. Every part shown in blue is yours to replace: type your own details over each blue **[field]** until no blue remains. Add or remove table rows to fit your needs. Then select all (Ctrl+A) and set the font colour to the same dark colour throughout. What is left is your finished document.

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	**[Organisation name]**
Audit period	**[Start date]** to **[End date]**
Auditor	**[Name and role]**
Audit date	**[Date]**
Department	**[Department name]**

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	**[Number]**

[Company name]

Selection method	**[Method]**
Items selected	**[Number]**
Exceptions found	**[Number]**

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

[Company name]

Tests: bank reconciliation

Done	Test	Result	Notes

Tests: payroll

Done	Test	Result	Notes

Tests: fixed assets

Done	Test	Result	Notes

[Company name]

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]

Role	Name	Signature and date
Auditor	[Name and role]	
Reviewed by	[Name and role]	