

林天發會計師行
TF LAM & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS

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Check List for Auditing

Company Name : _____

Date : _____

Accounting Period : _____

Principal activity : _____

Pleased mark in column "Yes" if you have the item.

		Yes	Remarks
A) Current Period			
1 General Ledger			
2 Trial Balance			
3 Income statement			
4 Last Year Audit Report & Tax computation (for new client only)			
5 Bank day book			
6 Bank receipt and payment invoice			
7 Cash day book			
8 Cash receipt and payment invoice			
9 Journal vouchers			
10 Purchases day books			
11 Sales list and sales invoices			
12 Debtors/accounts receivable sub-ledger			
13 Debtors/accounts receivable list			
14 Debtors/accounts receivable aging report			
15 Creditors/accounts payable sub-ledger			
16 Creditors/accounts payable list			
17 Creditors/accounts payable aging report			
18 Books of inventory			
19 Stock/Goods-in-transit & Work-in-process list			
20 Annual salary summary i.e. Employer return,			
21 Annual statement from prudential trustee (MPF)			
22 Employee's personal record and employment contract			
23 Annual Return			
24 Bank statement, bank reconciliations & CQ Stubs			
25 Bank Confirmation (Signed by client)			
26 land Search			
27 Motor vehicle certificate			
28 Annual statement of instalment loan account			
29 Tenancy agreement			
30 Audit report for subsidiary and control entity			
31 Capital verification report for subsidiary and control entity			

B) Next Period (Jan & Feb for Dec year end or Apr & May for Mar year end.)

1 Bank statements		
2 Bank reconciliations		
3 Debtors/accounts receivable aging reports		
4 Creditors/accounts payable aging reports		
5 Sale invoices		
6 Management accounts		