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| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Final Review of Financial Statements | |
| **Ref. no.:** |  | |
| **Prepared by:** | ${user} | **Date:** |
| **Approved by Manager:** | ${manager} | **Date:** |
| **Approved by Partner:** | ${partner} | **Date:** |

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| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement team agreed or reconciled the financial statements with the underlying accounting records including:    1. Agreeing amounts from the financial statements to the trial balance.    2. Testing the mathematical accuracy of the trial balance.    3. Confirming that the grouping of accounts for inclusion in the financial statements is appropriate and consistent with that of prior years.    4. Obtaining supporting documentation for inconsistencies in the grouping of accounts and determining the effect on prior year balances. |  |  |
| 1. The engagement team obtained sufficient appropriate audit evidence regarding the presentation and disclosure of segment information in accordance with the applicable financial reporting framework by:    1. Obtaining an understanding of the methods used by management in determining segment information, including the person(s) with executive responsibility for the conduct of the entity's operations, and: 2. Evaluating whether such methods are likely to result in disclosure in accordance with the applicable financial reporting framework; and 3. Where appropriate, testing the application of such methods; and    1. Performing analytical procedures or other audit procedures appropriate in the circumstances. |  |  |
| 1. The engagement team agreed the comparative information with the prior year financial statements and ensured that all requirements with regards to comparative information have been complied with. |  |  |
| 1. The engagement team ensured that all requirements with regards to other information included in the annual report have been complied with. |  |  |
| 1. The engagement team ensured that there are no casting, cross linking, spelling and typographical errors in the financial statements. |  |  |
| 1. The engagement team retained a copy of the financial statements on file to demonstrate the financial statements agree or reconcile with the underlying accounting records. | Attach all relevant documentation (trial balance, final draft accounts, initialed accounts, published accounts etc.) |  |
| 1. The engagement team prepared and completed relevant financial statements disclosure checklist and addressed the issues identified. The engagement team retained a copy of the checklist on file. | Attach disclosure checklist |  |
| 1. The engagement team evaluated whether the financial statements are prepared, in all material respects, in accordance with the requirements of the applicable financial reporting framework. In particular whether the significant accounting policies selected are disclosed and are consistent with the financial reporting framework, whether accounting estimates are reasonable, the qualitative aspects of the entity’s accounting practices, including indicators of possible bias in management’s judgments. |  |  |
| 1. The engagement team obtained the statement of cash flows and a detailed schedule supporting the statement of cash flows and performed the following:    1. Verified that the cash flow statement reports cash flows during the period classified by operating, investing and financing activities.    2. Ascertained that the cash flows from operating activities are properly presented using either the direct or indirect method.    3. Tested the mathematical accuracy of the schedule and traced amounts to the appropriate lines on statement of cash flows. | Attach cash flow statement working |  |