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F.2 Verify the reconciliation of the PPE sub-ledger and general ledger control accounts.

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👤 J. Prestidge

🕒 Time Phase

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Hand-off

✓

Description

OSP

K. Property, Plant and Equipment and Related Income Statement Accounts

Obtain an activity report of PPE from PY to current year from the client

Agree the PY amounts to the PY ending trial balance

Agree the 31 Dec 20X6 balances on the activity report to the trial balance.

Identify activity above the GAM testing threshold and obtain subledger data

Agree subledger data to the activity report

Evidence

Add Evidence

📄 K02 PPE - Copy.xlsx

Sign-off: P R

📄 P JP

Related Objects

Add Finding

Add Object

E/O Existence/Occurrence

M/V Measurement/Valuation

Support

Activity

⊖ Prior Period Evidence

Add

No Prior Period Evidence available

⊖ Temporary Files

Add

No Temporary Files available

⊖ External Documents

Add

No External Documents available

EV

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F.3 Perform substantive procedures on additions of PPE

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👤 J. Prestidge

🕒 Time Phase

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Hand-off

✓

Description

OSP

K. Property, Plant and Equipment and Related Income Statement Accounts

Select key items as well as a random sample utilizing EY MicroSTART and EY Random to make select a sample of additions for testing.

For a sample of additions, inspect evidence of the purchase of the asset such as original purchase orders, invoices, and payment information

Evidence

Add Evidence

📄 K02 PPE - Copy.xlsx

Sign-off: P R

📄 P JP

Related Objects

Add Finding

Add Object

E/O Existence/Occurrence

M/V Measurement/Valuation

R&O Rights and Obligations

Support

Activity

⊖ Prior Period Evidence

Add

No Prior Period Evidence available

⊖ Temporary Files

Add

No Temporary Files available

⊖ External Documents

Add

No External Documents available