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| --- | --- | --- |
| Ref | Qualitative aspects of the financial statements | Checked |
|  | Ensure that note numbers on the face of the financial statements correspond to the numbers in the notes. |  |
|  | Ensure that the financial year end date is correct in titles and column headings and that a consistent format has been used. |  |
|  | Check the mathematical accuracy of the total amounts in the financial statements and other tables in the annual report by adding up all columns and rows that have total values. |  |
|  | Ensure that the statements are named correctly named and match the contents page. |  |
|  | Ensure that the values on the face of the financial statements correspond to the values in the corresponding note. |  |
|  | Ensure that the accounting policies refer to the tier that the entity is reporting under. |  |
|  | Ensure the prior year comparative agrees to the last year’s final signed financial statements. |  |
|  | Optional – reference each amount reflected on the financial statements to the audit file. |  |
|  | Read through the financial statements and the other information in the annual report to ensure they are aligned and that there are no contradictory statements or disclosures |  |
|  | Review the financial statements for any unnecessary or immaterial information that may obscure the important information. Consult with your audit team on whether there are any reasons why this could not be removed. |  |
|  | Ensure that the entity name is used consistently throughout the financial statements.  For example, there could be variations such as Tutuki Limited/Tutuki Ltd/Tutuki/Tutu/TL |  |
|  | Statement of financial position |  |
|  | Ensure all accounts have a corresponding note Where necessary. |  |
|  | Ensure that total assets = total equity and liabilities. |  |
|  | Prepare an assessment of whether the going concern assumption is appropriate. |  |
|  | Statement of comprehensive income |  |
|  | Where the entity has revaluations ensure that the amount of revaluations agrees to the PPE Note and the statement of changes in equity, revaluation reserve. |  |
|  | Statement of changes in equity |  |
|  | Ensure that the total comprehensive income disclosed in the Statement of Changes in Equity agrees with the statement of comprehensive income. |  |
|  | Statement of cash flows |  |
|  | Ensure that the finance income and finance expenses reconcile to those disclosed in the on the face of the statement of cash flows. |  |
|  | Ensure the depreciation in the reconciliation note agrees to the property, plant, and equipment note disclosure. |  |
|  | Ensure all additions/ investments agree to the notes/calculation schedules. |  |
|  | Ensure that loan repayments and new loans are not presented net. |  |
|  | Ensure the net cash agrees to the face of the statement of financial position. |  |
|  | Accounting Policies and Notes |  |
|  | Ensure that accounting policies are consistent with the prior period issued financial statements. |  |
|  | Ensure the accounting policies/notes contain the following ;   * A statement of compliance with the relevant financial reporting framework * The measurement basis applied (for example, historical cost) * Other accounting policies used that are relevant to an understanding of the financial statements. * Summary of significant accounting policies applied * Other disclosures e.g. contingent liabilities. |  |
|  | **Useful editing checks** |  |
|  | Ensure page numbers in the contents page and any other references are correct. |  |
|  | Read through the financial statements and perform a spell check on the Annual report. |  |
|  | Ensure consistency across the annual report use of "Nil/0/-", "$'000/k/mil", "()/-" |  |
|  | Ensure consistent application of the thousand separators $1,000/$1000/$1.000 |  |
|  | Ensure that the entity name is transferred consistently and correctly throughout all the pages. |  |