Audit file requirements – lead schedules

This checklist can be used when completing your lead schedules, this will ensure that they have all been correctly completed

| **Information required** | Responsibility | Completed | Audit file reference |
| --- | --- | --- | --- |
| Completed a lead schedule for each balance in the financial statements with figures for:  Current year;  Lst year;  Budget  $ movement, and % movement between each ear |  |  |  |
| Completed sub lead schedule for each note of each balances in the financial statements or where the balance is made up of a number of GL accounts (including the applicable GL code) |  |  |  |
| Descriptions and explanations for the movements that have been noted in the lead schedules between the current year amounts when compared to the budgeted and prior year amounts |  |  |  |
| Evidence of the review of the lead schedule |  |  |  |