

Client:	Year End:	File No.	Ref:
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SUMMARY SHEET — Advance deposit and prepayments

Audit objectives	Number of key tests which satisfy objective*	Planning	Final		
		Reference to bespoke tests to be carried out	Are you satisfied that the objectives have been met?	Comments	Initials
1 To ensure that advance deposit and pre-payments are disbursed and recorded appropriately.	5		Yes		B
2 To ensure that ageing of advance deposits and prepayments has been performed properly. To check subsequent realization	8,9		Yes		B
3 To check impairment of advance deposit.	11		Yes		B
4 To ensure that Advance deposit and prepayments are properly valued, classified, and verified.	12,13,14,15		Yes		B

Planning conclusion

I am satisfied that from the tests planned sufficient evidence can be gained to satisfy the objectives.

Prepared by: _____ Date: _____

_____ A _____

Reviewed by: _____ Date: _____

_____ B _____

Final conclusion

From the audit work carried out I confirm that:

- the work has been performed in accordance with the audit programme;
- the work performed and the results obtained have been adequately documented;
- all necessary information has been collected for the preparation of the statutory accounts, and
- in my opinion (subject to matters highlighted on B5 or B8)* debtors and prepayments are fairly stated.

Prepared by: _____ Date: _____

Reviewed by: _____ Date: _____

Alternative conclusion (ANY alternative conclusion MUST be referred to on B5 or B8)

Prepared by: _____ Date: _____

Reviewed by: _____ Date: _____

* Delete if not applicable.

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