

Client:	Year End:	File No.	Ref: K
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SUMMARY SHEET — BANK BALANCES AND CASH

	<i>Planning</i>		<i>Final</i>		
	Number of key tests which satisfy objective*	Reference to bespoke tests to be carried out	Are you satisfied that the objectives have been met?	Comments	Initials
<i>Audit objectives</i>					
1 To establish that all bank balances and over-drafts have been included at the correct amount.	8, 9		Yes		B
2 To ensure that bank balances and overdrafts are correctly disclosed..	10, 12		Yes		B
3 To ensure that cash balances are genuine and have been included at the correct amount	15		Yes		B
4 To confirm that all necessary disclosures concerning bank and cash balances have been made and that the information is appropriately presented and described.	21,22,23		Yes		B

Planning conclusion

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

Prepared by: _____ A _____

Date: _____

Reviewed by:
_____ B _____

Date: _____

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**)* bank balances and cash 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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