

# GOODMAN CHARTERED ACCOUNTANTS

## ACCOUNTANTS TRUST ACCOUNT REQUIREMENTS CHECKLIST



To enable us to complete the audit for the year ended 31 March 201\_.

It would be appreciated if you would arrange to have supplied to us the information set out below.

Many of these items are prepared and filed by your staff in the ordinary course of their duties.

**Please provide all the following items for the year/ period covered by the audit:** **PROVIDED**  
**( Please circle)**

The list of Trust Balances as at the end of each calendar month for the 12 months to 31 March 201\_. *If not provided, please provide reasons / comments:*

Yes      No

---



---

The Bank Reconciliation as at the end of each calendar month for the 12 months to 31 March 201\_. *If not provided, please provide reasons / comments:*

Yes      No

---



---

A detailed printout of the cashbook for the 12 months to 31 March 201\_. *If not provided, please provide reasons / comments:*

Yes      No

---



---

The Trust account bank statements for the 12 months to 31 March 201\_. *If not provided, please provide reasons / comments:*

Yes      No

---



---

All bank deposit slips for the 12 months to 31 March 201\_. *If not provided, please provide reasons / comments:*

Yes      No

---



---

A list of all un-presented cheques as at 31 March 201\_. Cheques drawn prior to (1 October 201\_) should be investigated to determine whether they should be written back to the trust. No cheques should be held on file. *If not provided, please provide reasons / comments:*

Yes      No

---



---

**Please provide all the following items for the year/ period covered by the audit:**

**PROVIDED  
( Please circle)**

Subsequent bank statements, i.e. for 2 months after balance date to 31 March 201\_\_.  
*If not provided, please provide reasons / comments:*

Yes      No

---

---

All trust ledger accounts in which there has been no movement in the past 12 months should be investigated to see whether the money should be forwarded to the public trustee. A list of these trust balances should be prepared.

*If not provided, please provide reasons / comments:*

Yes      No

---

---

All receipts which should be filed in numeric order by month. Any cancelled receipts should have "CANCELLED" clearly written across all copies of the receipt.

*If not provided, please provide reasons / comments:*

Yes      No

---

---

All Cheque requisitions/copies of cheques which should be filed in numeric order by month. Any cancelled cheques should have "CANCELLED" clearly written on all copies of the cheque/cheque requisition.

*If not provided, please provide reasons / comments:*

Yes      No

---

---

A statement about the existence (if any) of credit balances in the firm's debtors ledger, and whether they constitute trust monies.

*If not provided, please provide reasons / comments:*

Yes      No

---

---

A copy of the statement pursuant to s31 sent to the Department of Justice for the previous year, and details of any securities given by the trustee under s31. (Trustees must advise the supervising entity of their maximum cashbook amount and provide the requisite security no later than 14 days after the end of the financial period.

*If not provided, please provide reasons / comments:*

Yes      No

---

---

**Please provide all the following items for the year/ period covered by the audit:**

**PROVIDED  
( Please circle)**

Any problems encountered during the period should be fully documented and the corrective action taken specified.

Yes      No

*If not provided, please provide reasons / comments:*

---

---

Receipt Register (If applicable)

Yes      No

*If not provided, please provide reasons / comments:*

---

---

Details of the addition or removal of any trustee during the year (If applicable)

Yes      No

*If not provided, please provide reasons / comments:*

---

---