

APPENDIX 3



Client: _____

Period: _____

CRITICAL REVIEW OF THE ACCOUNTS

1. Is it clearly stated on the front page that the accounts are “unaudited”?
2. Has other information in documents containing the accounts been reviewed to ensure that it is consistent with the accounts, and to the best of the accountant’s knowledge, free from error?
3. Ensure that references to the length of the accounting period are correct (i.e. year or period ended)?
4. Has the name of the entity/business and the principal(s)/proprietor(s) been spelt correctly throughout the annual report? For a company or LLP, does the name agree **exactly** to that registered at Companies House?
5. Ensure that the accounts have been cast?
6. (For companies only) Are references to ‘Director(s)’ consistent with the number of directors?
7. Are all pages numbered and are these in agreement with references given in the contents page and accounts?
8. Ensure that the corresponding amounts have been checked? If they have been restated have they been annotated as such?
9. Is the use of brackets correctly and consistently applied throughout the prime statements and notes?

Yes/No/N/A	WP ref/ Comment

