

## Completion Checklist

Entity \_\_\_\_\_

Period ended \_\_\_\_\_

Reviewer is to consider and ensure:		Audit Standard	WP ref	Status	Initials & Date
<b>PLANNING</b>					
	<b>Preliminary engagement activities</b>	ISA (NZ) 300			
	<ul style="list-style-type: none"> <li>– <b>Acceptance and continuance</b> <ul style="list-style-type: none"> <li>i. Acceptance/Continuance work papers are on file and completed appropriately.</li> <li>ii. Conclusions reached regarding acceptance and continuance of client relationships and audit engagements have been documented on file.</li> </ul> </li> </ul>	ISA (NZ) 220 ISA (NZ) 220		<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
	<ul style="list-style-type: none"> <li>– <b>Ethical requirements</b> <ul style="list-style-type: none"> <li>i. Issues identified with regards to compliance with ethical requirements (integrity, objectivity and independence, competence, quality performance and professional behaviour) and how they were resolved are properly documented on file.</li> </ul> </li> </ul>	ISA (NZ) 220		<input type="checkbox"/> N/A <input type="checkbox"/> Yes	
	<ul style="list-style-type: none"> <li>– <b>Independence</b> <ul style="list-style-type: none"> <li>i. Independence consideration is on file.</li> <li>ii. Conclusions on compliance with independence requirements and any relevant discussions with the firm that support these conclusions have been properly documented.</li> </ul> </li> </ul>	ISA (NZ) 220 ISA (NZ) 220		<input type="checkbox"/> Yes	
	<ul style="list-style-type: none"> <li>– <b>Agreeing the terms of the audit engagement</b> <ul style="list-style-type: none"> <li>i. An engagement letter is on file containing the following:               <ul style="list-style-type: none"> <li>▪ Objective and scope of the audit of the financial statements;</li> <li>▪ Responsibilities of the auditor;</li> <li>▪ Responsibilities of those charged with governance;</li> <li>▪ Identification of applicable financial reporting framework for the preparation of the financial statements;</li> <li>▪ Reference to the expected form and content of any reports to be issued by the auditor;</li> <li>▪ A statement that there may be circumstances in which reports may differ from its expected form and content;</li> </ul> </li> </ul> </li> </ul>	ISA (NZ) 210		<input type="checkbox"/> Yes	
	<ul style="list-style-type: none"> <li>– Preliminary analytical procedures have been performed and are on file, and               <ul style="list-style-type: none"> <li>i. Areas identified for testing have been appropriately cross-referenced.</li> </ul> </li> </ul>	ISA (NZ) 520		<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
	<b>Understanding the entity and its environment</b> (Client questionnaire)	ISA (NZ) 315			
	<ul style="list-style-type: none"> <li>– <b>The entity and its environment</b> <ul style="list-style-type: none"> <li>i. Documentation is on file of our understanding of the entity and its environment, specifically with regards to the following:               <ul style="list-style-type: none"> <li>▪ Relevant industry, regulatory, and other external factors (including suspected non-compliance);</li> <li>▪ Nature of the entity, including:</li> </ul> </li> </ul> </li> </ul>	ISA (NZ) 315 ISA (NZ) 250		<input type="checkbox"/> Yes	

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	<ul style="list-style-type: none"> <li>○ Its operations;</li> <li>○ Ownership and governance structures;</li> <li>○ Types of investments that the entity is making an plans to make, including investments in special-purpose entities;</li> <li>○ The way the entity is structured and how it is financed.</li> <li>▪ The entity's selection and application of accounting policies, including reasons for changes thereto;</li> <li>▪ Auditor's evaluation of the appropriateness of the selection of accounting policies;</li> <li>▪ The entity's objectives and strategies, and those related business risks that may result in risks of material misstatements;</li> <li>▪ The measurement and review of the entity's financial performance.</li> </ul>				
	<ul style="list-style-type: none"> <li>– <b>Components of Internal Control</b> Documentation on file of our understanding and evaluation of the entity's: <ul style="list-style-type: none"> <li>i. Control environment;</li> <li>ii. Risk assessment process;</li> <li>iii. Information system;</li> <li>iv. Control activities relevant to the audit;</li> <li>v. Major activities to monitor controls.</li> </ul> </li> </ul>	ISA (NZ) 315		<input type="checkbox"/> Yes	
	<b>Risks of material misstatements</b> (AuditLink Audit Plan & Strategy document OR Audit Comfort Matrix)	ISA (NZ) 315 ISA (NZ) 330			
	<ul style="list-style-type: none"> <li>– Ensure the following has been documented on file: <ul style="list-style-type: none"> <li>i. Identified risks of material misstatements at both financial statements and assertion level;</li> <li>ii. Related controls relevant to those risks;</li> <li>iii. Overall audit responses to assessed risks of material misstatement (include nature time and extent of further audit procedures performed);</li> <li>iv. Linkage of those procedures with the assessed risks;</li> <li>v. Results of audit procedures, including conclusions where these are not otherwise clear.</li> <li>vi. If it was planned that audit evidence about the operating effectiveness of controls obtained in previous audits were to be used, documentation regarding the conclusions reached about relying on such controls should be on file.</li> </ul> </li> </ul>	ISA (NZ) 330		<input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes  <input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes	
	<b>Team planning discussion</b>				
	<ul style="list-style-type: none"> <li>– Documentation on file for team discussions &amp; decisions reached with evidence that the following matters have been discussed: <ul style="list-style-type: none"> <li>i. Susceptibility of the entity's financial statements to material misstatements;</li> <li>ii. Application of the applicable financial reporting framework to the entity's facts and circumstances;</li> <li>iii. Susceptibility of the entity's financial statements to material misstatements due to fraud.</li> </ul> </li> </ul>	ISA (NZ) 315 ISA (NZ) 315 ISA (NZ) 240		<input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes	

## Completion Checklist

Reviewer is to consider and ensure:		Audit Standard	WP ref	Status	Initials & Date
<b>Materiality</b>		ISA (NZ) 320			
<ul style="list-style-type: none"> <li>– The following has been documented on file, including the factors considered in their determination:               <ul style="list-style-type: none"> <li>i. Overall materiality;</li> <li>ii. Specific materiality (if applicable);</li> <li>iii. Performance materiality;</li> <li>iv. The amount below which misstatements would be regarded as clearly trivial (SUD de Minimus level).</li> </ul> </li> <li>– Materiality has been updated throughout the audit.</li> </ul>		ISA (NZ) 320 ISA (NZ) 320 ISA (NZ) 320 ISA (NZ) 450		<input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes  <input type="checkbox"/> Yes	
<b>Planning an audit of financial statements</b>		ISA (NZ) 300			
<ul style="list-style-type: none"> <li>– <b>Overall audit strategy</b> <ul style="list-style-type: none"> <li>i. An overall audit strategy has been documented on file and includes:               <ul style="list-style-type: none"> <li>▪ Identification of the characteristics of the engagement that define its scope;</li> <li>▪ Reporting objectives of the engagement to plan the timing of the audit and nature of communications required;</li> <li>▪ Consideration of factors that are significant in directing the engagement team's efforts;</li> <li>▪ Consideration of results of preliminary engagement activities and whether knowledge on other engagements performed by the engagement partner for the entity is relevant;</li> <li>▪ Nature, timing and extent of resources necessary to perform the engagement.</li> </ul> </li> </ul> </li> </ul>		ISA (NZ) 300		<input type="checkbox"/> Yes	
<ul style="list-style-type: none"> <li>– <b>Audit plan</b> <ul style="list-style-type: none"> <li>i. The audit plan has been documented on file and includes a description of:               <ul style="list-style-type: none"> <li>▪ The nature, timing and extent of planned risk assessment procedures;</li> <li>▪ The nature, timing and extent of planned further audit procedures at the assertions level.</li> </ul> </li> </ul> </li> </ul>		ISA (NZ) 300		<input type="checkbox"/> Yes	
<ul style="list-style-type: none"> <li>– <b>Changes to the Overall Audit Strategy and Audit Plan</b> <ul style="list-style-type: none"> <li>i. Any significant changes made during the audit to the overall audit strategy or the audit plan, and the reasons for such changes have been documented on file.</li> </ul> </li> </ul>		ISA (NZ) 300		<input type="checkbox"/> Yes	
<b>Fraud</b>		ISA (NZ) 240			
<ul style="list-style-type: none"> <li>– The following has been documented on file:               <ul style="list-style-type: none"> <li>i. Records of communications about fraud made to management;</li> <li>ii. If applicable, the reason as to why it is concluded that the presumption that there is a risk of material misstatement due to fraud related to revenue recognition is not applicable in the circumstances of the engagement.</li> </ul> </li> </ul>		ISA (NZ) 240 ISA (NZ) 240		<input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> N/A	
<b>Audit of Group Financial Statements</b>		ISA (NZ) 600		<input type="checkbox"/> N/A	
<ul style="list-style-type: none"> <li>– Where the audit is a component of the audit of group financial statements, the following documentation should be on file:</li> </ul>					

## Completion Checklist

Reviewer is to consider and ensure:		Audit Standard	WP ref	Status	Initials & Date
	i. An analysis of components, indicating those that are significant, and the type of work performed on the financial information of the components;	ISA (NZ) 600		<input type="checkbox"/> Yes	
	ii. The nature, timing and extent of the group engagement team's involvement in the work performed by the component auditors on significant components including, where applicable, the group engagements team's review of relevant parts of the component auditor's audit documentation and conclusions thereon;	ISA (NZ) 600		<input type="checkbox"/> Yes	
	iii. Written communications between the group engagement team and the component auditors about the group engagement team's requirements.	ISA (NZ) 600		<input type="checkbox"/> Yes	
	<b>Use of Internal Auditors</b>	ISA (NZ) 610		<input type="checkbox"/> N/A	
	– Where the work of an Internal Auditor will be used, the following documentation should be on file:				
	i. Conclusions reached regarding the evaluation of the adequacy of the work of the internal audits; ii. Audit procedures performed by the external auditor on that work.	ISA (NZ) 610 ISA (NZ) 610		<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
	<b>Use of Experts</b>	ISA (NZ) 620		<input type="checkbox"/> N/A	
	– Where an expert has been used, ensure there is evidence of the following procedures being performed:				
	i. In determining the nature, timing and extent of audit procedures performed <u>on</u> the work of the expert, the auditor should have considered the following:	ISA (NZ) 620		<input type="checkbox"/> Yes	
	▪ The nature of the matter to which that expert's work relates;				
	▪ The risks of material misstatement in the matter to which that expert's work relates;				
	▪ The significance of that expert's work in the context of the audit;				
	▪ The auditors knowledge of and experience with previous work performed by that expert; and				
	▪ Whether the expert is subject to the auditor's firm's quality control policies and procedures.				
	ii. An evaluation of whether the expert had the necessary competence, capabilities, independence and objectivity for the auditor's purposes.	ISA (NZ) 620		<input type="checkbox"/> Yes	
	iii. A sufficient understanding was been obtained of the field of expertise of the expert to enable the auditor to:	ISA (NZ) 620		<input type="checkbox"/> Yes	
	▪ Determine the nature, scope and objectives of that expert's work for the auditor's purposes;				
	▪ Evaluate the adequacy of that work.				
	iv. Agreement in writing on the following matters with the expert:	ISA (NZ) 620		<input type="checkbox"/> Yes	
	▪ Nature, scope and objectives of that expert's work;				
	▪ Respective roles and responsibilities of the auditor and that expert;				
	▪ Nature, timing and extent of communication between the auditor and that expert, including the form of any report to be provided by that expert; and				
	▪ The need for the auditor's expert to observe confidentiality requirements.				
	v. Evaluation of the expert's work, including:	ISA (NZ) 620		<input type="checkbox"/> Yes	
	▪ Relevance and reasonableness of that expert's findings and conclusions, and their consistency with other audit evidence;				
	▪ If that expert's work involved use of significant assumptions and methods, the relevance and reasonableness of those assumptions and methods in the circumstances; and				

## Completion Checklist

Reviewer is to consider and ensure:		Audit Standard	WP ref	Status	Initials & Date
	<ul style="list-style-type: none"> <li>▪ If that expert's work involved the use of source data that is significant to that expert's work, the relevance, completeness, and accuracy of that source data.</li> <li>vi. If the auditor determined that the work of the expert was not adequate for audit purposes, the auditor:               <ul style="list-style-type: none"> <li>▪ Agreed with that expert on the nature and extent of further work to be performed by that expert;</li> <li>▪ Performed additional audit procedures appropriate to the circumstances.</li> </ul> </li> <li>vii. No reference was made to the expert's work in the audit report containing an unmodified opinion <u>unless</u> the auditor was required to do so by law or regulation.</li> <li>viii. If the auditor made reference to the work of the expert in the audit report because such reference is relevant to an understanding of a modification to the auditor's opinion, the auditor indicated in the audit report that such reference did not reduce the auditor's responsibility for that opinion.</li> </ul>	ISA (NZ) 620		<input type="checkbox"/> Yes	
		ISA (NZ) 620		<input type="checkbox"/> Yes	
		ISA (NZ) 620		OR <input type="checkbox"/> Yes	
<b>Clients using Service Organisations</b>		ISA (NZ) 402		<input type="checkbox"/> N/A	
	<ul style="list-style-type: none"> <li>– Where a service organisation is used, ensure the following is documented on file:               <ul style="list-style-type: none"> <li>i. An understanding of the services provided by the service organisation, including internal control. Specifically the following should be considered:                   <ul style="list-style-type: none"> <li>▪ Nature of services provided by the service organisation and significance of those services to the user entity, including the effect thereof on the user entity's internal control;</li> <li>▪ Nature and materiality of the transactions processed;</li> <li>▪ Degree of interaction between the activities of the service organisation and those of the used entity; and</li> <li>▪ Nature of the relationship between the user entity and the service organisation, including relevant contractual terms for the activities undertaken by the service organisation.</li> </ul> </li> <li>ii. Evaluation of the design and implementation of relevant controls at the entity relating to the services provided by the service organisation.</li> <li>iii. If the auditor is unable to obtain a sufficient understanding of the nature and significance of the services provided by the service organisation, the auditor should:                   <ul style="list-style-type: none"> <li>▪ Obtain a type 1 or type 2 report , if available;</li> <li>▪ Contact the service organisation, through the entity, to obtain specific information;</li> <li>▪ Visit the service organisation and perform procedures that will provide the necessary information about the relevant controls at the service organisation; or</li> <li>▪ Using another auditor to perform procedures that will provide the necessary information about the relevant controls at the service organisation.</li> </ul> </li> </ul> </li> </ul>	ISA (NZ) 402		<input type="checkbox"/> Yes	
<b>SYSTEM NOTES</b>					
	<ul style="list-style-type: none"> <li>– Detailed updated system notes have been documented and are on file for all major accounting cycles (Revenue, receivables, purchases, payables, payroll, etc.)</li> <li>– Key controls identified on system notes have been documented.</li> <li>– Key weaknesses identified on system notes have been documented.</li> </ul>			<input type="checkbox"/> Yes  <input type="checkbox"/> Yes <input type="checkbox"/> Yes	

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Reviewer is to consider and ensure:	Audit Standard	WP ref	Status	Initials & Date
<b>AUDIT TESTING</b>				
<b>Audit documentation</b>	ISA (NZ) 230	All sections		
<ul style="list-style-type: none"> <li>- Ensure that all audit documentation is of such a quality that it is sufficient to <u>enable an experienced auditor, having no previous connection with the audit, to understand:</u> <ol style="list-style-type: none"> <li>The nature, timing and extent of the audit procedures performed to comply with ISAs (NZ) and applicable legal and regulatory requirements;</li> <li>The results of the audit procedures performed, and the audit evidence obtained; and</li> <li>Significant matters arising during the audit, the conclusions reached thereon, and significant professional judgements made in reaching those conclusions.</li> </ol> </li> <li>- Ensure all work papers record:           <ol style="list-style-type: none"> <li>Objective of the test to be performed.</li> <li>If an audit approach has been followed which is different to the audit programme, the alternative approach has been appropriately documented and explained.</li> <li>Who performed the audit work and the date such work was completed;</li> <li>Who reviewed the audit work performed and the date and extent of such review;</li> <li>Meaning of legends used in testing;</li> <li>Details of misstatements identified and cross-referencing to summary of unadjusted differences;</li> <li>Details of management letter points identified and cross-referencing to summary of management letter points.</li> <li>Details of additional testing required if sufficient comfort has not been obtained (too many misstatements/issue in testing); and</li> <li>Conclusions reached.</li> </ol> </li> </ul>	<div>ISA (NZ) 230</div>        <div>ISA (NZ) 230</div>		<input type="checkbox"/> Done	
		E	<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
<b>Minutes of meetings</b>		F		
<ul style="list-style-type: none"> <li>- Extracts for minutes of meetings have been documented for all matters of audit significance.</li> <li>- Minutes of meetings have been cross-referenced to various sections of the audit file.</li> </ul>			<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
<b>Cash and cash equivalents</b>		H		
<ul style="list-style-type: none"> <li>- A bank confirmation has been obtained and is on file.</li> </ul>			<input type="checkbox"/> Yes	
<b>Revenue</b>		I		
<ul style="list-style-type: none"> <li>- Completeness of revenue has been tested appropriately.</li> <li>- Cut off of revenue has been tested appropriately.</li> </ul>			<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
<b>Trade and other receivables</b>				
<ul style="list-style-type: none"> <li>- Trade receivables has been tested for existence and recoverability by either:           <ol style="list-style-type: none"> <li>Accounts receivable confirmations;</li> <li>Subsequent receipts testing.</li> </ol> </li> </ul>			<input type="checkbox"/> Yes	

## Completion Checklist

Reviewer is to consider and ensure:		Audit Standard	WP ref	Status	Initials & Date
	– Consideration has been documented for the existence of doubtful debts.			<input type="checkbox"/> Yes	
	<b>Trade and other payables</b>		<b>K</b>		
	– Significant supplier balances have been tested. – Appropriate audit procedures have been documented for possible unrecorded liabilities.			<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
	<b>Goods and services tax (GST)</b>		<b>L</b>		
	– A GST proof has been performed.			<input type="checkbox"/> Yes	
	<b>Income taxation</b>		<b>L</b>		
	– Income tax calculations have been properly tested. – All income tax amounts payable/receivable are properly justified.			<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
	<b>Property, plant and equipment</b>		<b>M</b>		
	– Significant asset additions and disposals have been appropriately tested. – Testing has been performed to ensure that the depreciation expense is reasonable. – Where depreciation rates have changed during the year, proper disclosures have been made in the financial statements. – Where assets have been revalued, appropriate audit procedures have been performed to ensure the accounting and tax treatment thereof is correct. – Existence and completeness of assets have been tested by physical verification.			<input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes  <input type="checkbox"/> Yes  <input type="checkbox"/> Yes	
	<b>Inventory</b>	ISA (NZ) 501	<b>N</b>		
	– If inventory is material to the financial statements, the auditor should have obtained sufficient appropriate audit evidence regarding the existence and condition of inventory by: i. Attendance at physical inventory counting, unless impracticable, to: ▪ Evaluate management's instructions and procedures for recording and controlling the results of the entity's physical inventory counting; ▪ Observe the performance of management's count procedures; ▪ Inspect the inventory; and ▪ Perform test counts. ii. Performing audit procedures over the entity's final inventory records to determine whether they accurately reflect actual inventory count result. iii. If attendance of at physical inventory counting was not possible, the auditor should have performed alternative procedures to obtain sufficient appropriate audit evidence regarding the existence and condition of inventory, otherwise modify the opinion in the auditor's report. iv. If inventory under the custody and control of a third party is material to the financial statements, the auditor should have obtained sufficient appropriate audit evidence regarding the existence and	ISA (NZ) 501		<input type="checkbox"/> Done          <input type="checkbox"/> Done  <input type="checkbox"/> Done <input type="checkbox"/> N/A          <input type="checkbox"/> Done <input type="checkbox"/> N/A	

## Completion Checklist

Reviewer is to consider and ensure:		Audit Standard	WP ref	Status	Initials & Date
	condition of that inventory by performing one or both of the following: <ul style="list-style-type: none"> <li>▪ Request confirmation from the third party as to the quantities and condition of inventory held on behalf of the entity;</li> <li>▪ Perform inspection or other audit procedures appropriate in the circumstances.</li> </ul> v. Audit procedures have been performed to ensure that inventory is appropriately valued at the lower of cost or net realisable value (generally the sales price). vi. Consideration has been documented for the possible existence of obsolete/slow-moving stock.			<input type="checkbox"/> Done  <input type="checkbox"/> Done	
	<b>Accounting estimates (including fair values)</b>	ISA (NZ) 540	<b>O</b>	<input type="checkbox"/> N/A	
	– Ensure the following has been documented on file: <ul style="list-style-type: none"> <li>i. Basis for the auditor's conclusions about the reasonableness of accounting estimates and their disclosure that give rise to significant risks; and</li> <li>ii. Indicators of possible management bias, if any.</li> </ul>			<input type="checkbox"/> Yes	
	<b>Use of journal entries</b>		<b>Q</b>		
	– All significant, non-standard journal entries have been tested for approval and reasonableness to ensure that no instances management override of controls has occurred.			<input type="checkbox"/> Yes	
	<b>Related Parties</b>	ISA (NZ) 550	<b>R</b>		
	– All the names of the identified related parties and the nature of the related party relationships have been documented on file. – Appropriate audit procedures have been performed to ensure that all related party relationships and transactions have been identified.	ISA (NZ) 550		<input type="checkbox"/> Yes  <input type="checkbox"/> Yes	
	<b>Subsequent events</b>	ISA (NZ) 560	<b>R</b>		
	– Audit procedures were performed to obtain sufficient appropriate audit evidence that all events occurring between the date of the financial statements and the date of the auditor's report that require adjustment of, or disclosure in, the financial statements have been identified.			<input type="checkbox"/> Yes	
	<b>Litigation and claims</b>	ISA (NZ) 501			
	– Audit procedures were designed and performed to identify litigation and claims involving the entity which may give rise to a risk of material misstatements, including: <ul style="list-style-type: none"> <li>i. Enquiry of management;</li> <li>ii. Reviewing minutes of meetings and correspondence between the entity and its external legal counsel; and</li> <li>iii. Reviewing legal accounts.</li> </ul> – If a risk of material misstatements exists regarding litigation and claims, the auditor should in additions to audit procedures performed, seek direct communication with the entity's external legal counsel.			<input type="checkbox"/> Yes   <input type="checkbox"/> N/A <input type="checkbox"/> Yes	



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Reviewer is to consider and ensure:		Audit Standard	WP ref	Status	Initials & Date
<b>Going concern</b>		ISA (NZ) 570	<b>T</b>		
<ul style="list-style-type: none"> <li>– Sufficient appropriate audit evidence has been obtained regarding the appropriateness of the use of the going concern assumption in the preparation of the financial statements.</li> <li>– Conclusion documented whether material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern;</li> <li>– Determined the implications on the auditor's report.</li> </ul>				<input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes	
<b>Segment information</b>		ISA (NZ) 501		<input type="checkbox"/> N/A	
<ul style="list-style-type: none"> <li>– Obtained sufficient appropriate audit evidence regarding the presentation and disclosure of segment information in accordance with the applicable financial reporting framework by:               <ul style="list-style-type: none"> <li>i. Obtaining an understanding of the methods used in determining segment information, and:                   <ul style="list-style-type: none"> <li>▪ Evaluating whether such methods are likely to result in disclosure in accordance with the applicable financial reporting framework; and</li> <li>▪ Where appropriate, testing the application of such methods.</li> </ul> </li> <li>ii. Performing analytical procedures or other audit procedures appropriate in the circumstances.</li> </ul> </li> </ul>				<input type="checkbox"/> Yes	
<b>AUDIT COMPLETION</b>					
<b>Final analytical procedures</b>		ISA (NZ) 520			
<ul style="list-style-type: none"> <li>– Final analytical procedures have been performed to ensure sufficient and appropriate audit evidence has been obtained for all audit areas.</li> </ul>				<input type="checkbox"/> Yes	
<b>Management representation letter</b>		ISA (NZ) 580			
<ul style="list-style-type: none"> <li>– Signed management representation letter is on file.</li> <li>– Management representation letter date agrees to the date of approval of the financial statements.</li> </ul>				<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
<b>Communication with those charged with governance</b>					
<ul style="list-style-type: none"> <li>– All identified management letter points have been recorded on the summary of management letter points.</li> <li>– Significant control deficiencies have been communicated in writing to those charged with governance.</li> <li>– Copy of signed management letter is on file.</li> </ul>		ISA (NZ) 265		<input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes	
<b>Financial Statements</b>		ISA (NZ) 330			
<ul style="list-style-type: none"> <li>– Financial Statements have been agreed to the entity's underlying accounting records.</li> <li>– Financial Statements and notes have been accurately cross-referenced.</li> <li>– Accounting policies and assumptions used in preparation of the financial statements are consistent with the financial statement disclosures.</li> <li>– Financial Statements contain all necessary disclosures required by the applicable financial reporting</li> </ul>				<input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> Yes	

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	framework. (Disclosure checklist) – Copy of the signed financial statements are on file. – Copy of the signed audit report is on file.			<input type="checkbox"/> Yes <input type="checkbox"/> Yes	
	<b>Summary of unadjusted differences (SUD)</b>				
	– All identified misstatements have been recorded on the summary of unadjusted differences. – Management has been asked to correct all misstatements, other than the ones that are clearly trivial (below SUD de Minimus level). – All misstatements that have not been adjusted have been appropriately recorded on the summary of unadjusted differences. Reasons for non-adjustments have also been documented.	ISA (NZ) 450		<input type="checkbox"/> Yes <input type="checkbox"/> Yes  <input type="checkbox"/> Yes	
	<b>Other completion procedures</b>				
	– All working papers have been signed off and dated by the preparer and the reviewer. – The audit budget has been updated with actual and budgeted hours.			<input type="checkbox"/> Yes <input type="checkbox"/> Yes	

**Completed by:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Reviewed by:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Partner sign off:** \_\_\_\_\_ **Date:** \_\_\_\_\_