

**Auditors Commercial Checklist  
for Compliance Due 30 September 2024**



Check    Tier    Tier  
Box    1,2 & 3    4

<u>Check</u> <u>Box</u>	<u>Tier</u> <u>1,2 &amp; 3</u>	<u>Tier</u> <u>4</u>	
			<b>FY2023-24 Audited Financial Statements must include:</b>
	✓	✓	* Profit & Loss Statement including a detailed list of revenue and expenses
	✓	✓	* Balance Sheet
	✓	✓	* Cash Flow Statement
	✓	✓	* Notes to the Financial Statements
	✓	✓	* Asset Register with depreciation noted
	✓	✓	* Independent Audit Report (signed)
	✓	✓	* Committee Statement (signed)
	✓	○	<b>Adjusted Trial Balance for 30 June 2024 - provide in excel format with account numbers</b> <b><i>Ensure auditors adjustments have been processed and reconciles to Financial Statements .</i></b> <b><i>Adjustments cannot be posted to retained earnings</i></b>
	○	✓	<b>Clubs Audited Profit &amp; Loss mapped to RQ Chart of Accounts</b>
	○	✓	<b>Total number of club employees, members and volunteers</b>

✓ = Mandatory      ○ = Optional