

Prepared by	Reviewed by

Jazzit Checklists (PEG NTR/Review Dec 14, 2017 or later) Mas

JZPCKEY Program and checklist document control

Compilation engagements

- CAMAP (9200) The PEG 3-step compilation approach
- CAMAP (4200) The PEG 3-step CSRS 4200 compilation approach
- C1-10 Engagement acceptance/continuance
- C2-10 Knowledge of the entity
- C2-90 Worksheet — Time budget
- C3-05 (9200) Compilation engagement — Independence checklist
- C3-10 (9200) Compilation engagement planning and completion checklist
- C3-10 (4200) Completion checklist
- C3-90 Worksheet — Withdrawal
- C3-95 Report transmittal

Review engagements

- REVIEW MAP The PEG 6-step review approach
- R01 Review file index — [Sample]

1 - Perform client acceptance or continuance

- 1-10 New engagement — Acceptance
- 1-20 Existing engagement — Continuance
- 1-90 Worksheet — Initial engagements — Opening balances

2 - Plan the engagement

- 2-05-01 Understanding the entity — Basics
- 2-05-02 Understanding the entity — Systems
- 2-10 Materiality
- 2-20 Engagement scope
- 2-90 Worksheet — Time budget
- 2-91 Worksheet — Review engagement plan

3 - Perform procedures

- 3-10 Specific circumstances — Review procedures
- 3-20 Revenue — Review procedures
- 3-25 Cost of sales — Review procedures
- 3-30 Payroll — Review procedures
- 3-35 Other expenses — Review procedures
- 3-A Cash — Review procedures
- 3-B Investments — Review procedures
- 3-C Accounts receivable, trade and other — Review procedures
- 3-D Inventory — Review procedures
- 3-E Loans and advances receivable — Review procedures
- 3-L Prepaid expenses and other assets — Review procedures
- 3-N Other investments — Review procedures
- 3-U Property, plant and equipment — Review procedures
- 3-W Intangibles and goodwill — Review procedures
- 3-AA Bank indebtedness — Review procedures
- 3-BB Notes payable and bank debt — Review procedures
- 3-CC Accounts payable and accrued liabilities — Review procedures
- 3-FF-1 Income taxes — Review procedures

Jazzit Checklists (PEG NTR/Review) Masters

Year End: December 31, 2017

Document index

Prepared by	Reviewed by

INDEX-1

3-GG	Loans and advances payable — Review procedures
3-KK	Long-term debt — Review procedures
3-UU-1	Equity (partnership) — Review procedures
3-UU-2	Equity (share capital) — Review procedures
3-90	Worksheet — Minutes of governance meetings
3-91	Worksheet — Related parties
3-92	Worksheet — Going concern
3-93	Worksheet — Accounting estimates (including fair values)
3-94	Worksheet — Sales tax reasonability
3-95	Worksheet — Analytical review
3-96	Worksheet — Notes on meetings with management and others
3-97	Worksheet — ASPE Supplementary review procedures

4 - Evaluate evidence obtained

4-10	Accumulation of identified misstatements
4-20	Notes on significant decisions

5 - Forming a conclusion

5-10	Completion checklist
5-20	Subsequent events
5-90	Worksheet — Matters for communication
5-91	Worksheet — Matters for future consideration
5-95	Worksheet — Withdrawal

6 - Issuing the report

6-10	Report transmittal
------	--------------------

900-999 Financial reporting frameworks

FRF 001	Index — Financial reporting framework
FRF 905	FRF — Canadian Accounting Standards for Private Enterprises — Read
FRF 906	FRF — ASPE — General
FRF 907	Worksheet FRF — First-time adoption of ASPE
FRF 908	Worksheet FRF — ASPE — Income taxes
FRF 909	Worksheet FRF — ASPE — Long-term investments
FRF 910	Worksheet FRF — ASPE — Leases
FRF 911	Worksheet FRF — ASPE — Goodwill and intangible assets
FRF 912	Worksheet FRF — ASPE — Employee future benefits
FRF 913	Worksheet FRF — ASPE — Supplementary
FRF 914	Worksheet FRF — ASPE — Agriculture
FRF 971	Worksheet FRF — First-time adoption of ASNPO
FRF 972	Worksheet FRF — ASNPO

Future-oriented financial information (FOFI)

FOFI 10	FOFI — Audit program
FOFI 20	FOFI — Compilation program
FOFI 30	FOFI — Presentation and disclosure checklist

Not for profit

NFP 2-05-01	Understanding the entity — Basics
NFP 2-05-02	Understanding the entity — Systems
NFP 3-20	Revenue — Review procedures
NFP 3-C	Accounts receivable, contributions and pledges — Review procedures

Jazzit Checklists (PEG NTR/Review) Masters

Year End: December 31, 2017

Document index

Prepared by	Reviewed by

INDEX-2

NFP 3-U	Tangible capital assets — Review procedures
NFP 3-V	Collections — Review procedures
NFP 3-W	Intangibles and goodwill — Review procedures
NFP 3-MM	Deferred contributions — Review procedures
NFP 3-TT	Equity (net assets) — Review procedures

Alternative Review forms

ALT R01	Review file index — [Sample]
ALT R2-03	Understanding the entity — Basics
ALT R2-20	Engagement scope
ALT R2-92	Worksheet — Identifying areas in the financial statements where materi
ALT R3-20	Revenue — Review procedures
ALT R3-25	Cost of sales — Review procedures
ALT R3-30	Payroll — Review procedures
ALT R3-35	Other expenses — Review procedures
ALT R3-98	Worksheet — Supplementary review procedures
ALT R3-A	Cash — Review procedures
ALT R3-B	Investments — Review procedures
ALT R3-C	Accounts receivable, trade and other — Review procedures
ALT R3-D	Inventory — Review procedures
ALT R3-E	Loans and advances receivable — Review procedures
ALT R3-L	Prepaid expenses and other assets — Review procedures
ALT R3-N	Other investments — Review procedures
ALT R3-U	Property, plant and equipment — Review procedures
ALT R3-W	Intangibles and goodwill — Review procedures
ALT R3-AA	Bank indebtedness — Review procedures
ALT R3-BB	Notes payable and bank debt — Review procedures
ALT R3-CC	Accounts payable and accrued liabilities — Review procedures
ALT R3-FF-1	Income taxes — Review procedures
ALT R3-GG	Loans and advances payable — Review procedures
ALT R3-KK	Long-term debt — Review procedures
ALT R3-UU-1	Equity (partnership) — Review procedures
ALT R3-UU-2	Equity (share capital) — Review procedures

Alternative Review forms - NFP

ALT NFP R2-03	Understanding the entity — NFP Basics
ALT NFP R3-20	Revenue — NFP Review procedures
ALT NFP R3-99	Worksheet — Library of additional review procedures Not-for-profit org
ALT NFP R3-C	Accounts receivable, contributions and pledges — NFP Review procedu
ALT NFP R3-U	Tangible capital assets — NFP Review procedures
ALT NFP R3-V	Collections — NFP Review procedures
ALT NFP R3-W	Intangibles and goodwill — NFP Review procedures
ALT NFP R3-MM	Deferred contributions — NFP Review procedures
ALT NFP R3-TT	Equity (net assets) — NFP Review procedures

Program & checklist blank templates

JZPRA	P&C with Y/N and checkmark
JZPRB	P&C with checkmark and initials
JZPRC	P&C with Y/N and initials
JZPRD	P&C with multiple Y/N columns
JZPRE	P&C with Y/N, WP ref, comments, multiple checkmarks

Preparer	Reviewer

Jazzit Checklists (PEG Audit) Masters

JZPCKEYA Program and checklist document control

Audit letters

JZAFL Audit findings letter

JZAPL Audit planning letter

Audit engagement

MAP The PEG 12-step audit approach

A-000 List of core audit forms

A-001 Audit file index — [Sample]

A-100 Report transmittal

300-399 Completion documents

A-310 Checklist — Audit completion

A-311 Worksheet — Withdrawal

A-320 Worksheet — Notes on significant audit decisions

A-325 Worksheet — Key audit matters

A-330 Worksheet — Audit findings and matters for discussion

A-335 Summary of identified misstatements

A-340 Worksheet — Matters to be communicated to management and those of

A-370 Worksheet — Matters for future consideration

A-375 Worksheet — Documenting consultation

400-499 Planning

A-405 New engagement — Acceptance

A-408 Initial audit engagements — Opening balances

A-410 Existing engagement — Continuance

A-420 Materiality

A-428 Worksheet — Selecting an auditor's expert

A-430 Overall audit strategy

A-436 Team planning discussions

A-437 Worksheet — Fraud scenarios

A-440 Worksheet — Information/analysis requested from management

A-445 Group audit planning

A-450 Worksheet — Time budget

A-451 Worksheet — Detailed budget

A-455 Preparing the risk assessment procedures

500-599 Risk assessment

A-500 Observations and analytical procedures — Risk assessment procedures

A-501 Worksheet — Preliminary analytical procedures

A-505 Inquiries of management and others — Risk assessment procedures

A-506 Worksheet — Identifying fraud risks

A-507 Worksheet — Minutes of governance meetings

A-508 Worksheet — Listing of business and fraud risk factors and possible re

A-509 Worksheet — Notes on meetings with management and others

A-510 Identifying risks through understanding the entity

A-513 Understanding accounting estimates and related disclosures

A-514 Worksheet — Outcome of prior period accounting estimates

A-515 Understanding related parties

Preparer	Reviewer

A-520	Risk register — Entity specific — Business/operating
A-521	Risk register — Entity specific — Accounting estimates
A-522	Risk register — Entity specific — Fraud
A-525	Going concern — Identifying events and conditions
A-530	Pervasive (financial statement level) risks and controls
A-531	Worksheet — Listing of pervasive (financial statement level) controls
A-540	Control design/implementation — [Blank]
A-545	Control design/implementation — Revenues, receivables, receipts
A-550	Control design/implementation — Purchases, payables, payments
A-555	Control design/implementation — Payroll
A-560	Control design/implementation — Financial reporting
A-565	Worksheet — Control implementation — Business process controls
A-570	Worksheet — Internal control documentation and implementation
A-575	Worksheet — Internal control deficiencies identified
A-582	Worksheet — Library of typical control activities
A-590-1 FSL	Worksheet — Assessing risk at the financial statement level
A-590-2 AL	Engagement scoping/summary of assessed risks at the assertion level
A-590	Engagement scoping/summary of assessed risks [previous]

600-699 Response to assessed risk

A-605	Responding to risk at the financial statement level
A-606	Worksheet — Audit plan — [Blank]
A-608	Worksheet — Further audit procedures - [Blank]
A-610	Worksheet — Sampling — Tests of details
A-614	Worksheet — Substantive analytical procedures
A-615	Worksheet — Sampling — Tests of controls
A-618	Worksheet — Tests of pervasive (entry-level) controls
A-620	Worksheet — Evaluating the work of an auditor's expert
A-625	Worksheet — Going-concern evaluation
A-630	Worksheet — Summary of external confirmations
A-635	Worksheet — Accounting estimates — Further audit procedures
A-637	Worksheet — Sales tax reasonability
A-645	Litigation, claims and non-compliance
A-650	Subsequent events
A-655	Worksheet — Final analytical procedures
A-666	Worksheet — Related-party transactions
A-670	Use of journal entries
A-675	Library of sample audit procedures
A-680	Worksheet — ASPE Supplementary audit procedures

A-Z Audit engagement procedures - assets

A-A.100	Cash — Audit procedures
A-A.110	Bank reconciliation procedures
A-A.115	Cash count procedures
A-B.100	Investments (such as investing excess cash) — Audit procedures
A-C.100	Accounts receivable, trade and other — Audit procedures
A-C.110	Accounts receivable confirmation — Supplementary procedures
A-D.100	Inventory — Audit procedures
A-D.110	Inventory count checklist
A-E.100	Loans and advances receivable — Audit procedures
A-F.100	Agricultural Inventories — Audit procedures
A-G.100	Productive biological assets — Audit procedures

Jazzit Checklists (PEG Audit) Masters

Year End: December 31, 2012

Document index

Preparer	Reviewer

INDEX-2

A-L.100	Prepaid expenses and other assets — Audit procedures
A-N.100	Long-term investments — Audit procedures
A-U.100	Property, plant and equipment — Audit procedures
A-W.100	Intangibles and goodwill — Audit procedures

AA-ZZ Audit engagement procedures - liabilities & equity

A-AA.100	Bank indebtedness — Audit procedures
A-BB.100	Notes payable and bank debt — Audit procedures
A-CC.100	Accounts payable and accrued liabilities — Audit procedures
A-CC.110	Accounts payable confirmation checklist
A-FF.100	Income taxes — Audit procedures
A-GG.100	Loans and advances payable — Audit procedures
A-KK.100	Long-term debt — Audit procedures
A-UU.100	Equity — Audit procedures (partnership)
A-UU.110	Equity — Audit procedures (corporate)

700-799 Audit plans and procedures - income statement

A-705	Revenues — Audit procedures
A-706	Revenues — Revenue recognition
A-720	Cost of sales — Audit procedures
A-730	Payroll — Audit procedures
A-735	Other expenses — Audit procedures

900-999 Financial reporting frameworks

A-FRF 001	Index — Financial reporting framework
A-FRF 905	FRF — ASPE — Read this first
A-FRF 906	FRF — ASPE — General
A-FRF 907	Worksheet FRF — First-time adoption of ASPE
A-FRF 908	Worksheet FRF — ASPE — Income taxes
A-FRF 909	Worksheet FRF — ASPE — Long-term investments
A-FRF 910	Worksheet FRF — ASPE — Leases
A-FRF 911	Worksheet FRF — ASPE — Goodwill and intangible assets
A-FRF 912	Worksheet FRF — ASPE — Employee future benefits
A-FRF 913	Worksheet FRF — ASPE — Supplementary
A-FRF 914	Worksheet FRF — ASPE — Agriculture
A-FRF 971	Worksheet FRF — First-time adoption of ASNPO
A-FRF 972	Worksheet FRF — ASNPO

Condensed Checklist

A-001C	Index — Condensed forms index
--------	-------------------------------

400-499 Planning

A-405C	New engagement — Acceptance
A-410C	Existing engagement — Continuance
A-420C	Materiality
A-430C	Overall audit strategy
A-436C	Team planning discussions
A-455C	Preparing the risk assessment procedures

500-599 Risk Assessment

A-505C	Inquiries of management and others — Risk assessment procedures
A-510C	Identifying risks through understanding the entity

Preparer	Reviewer

A-513C	Understanding accounting estimates and related disclosures
A-520C	Risk register — Entity specific — Business/operating
A-522C	Risk register — Entity specific — Fraud
A-530C	Pervasive (financial statement level) risk and controls
A-540C	Control design/implementation — [Blank]
A-545C	Control design/implementation — Revenues, receivables, receipts
A-550C	Control design/implementation — Purchases, payables, payments
A-555C	Control design/implementation — Payroll
A-560C	Control design/implementation — Financial reporting

600-699 Response to assessed risk

A-605C	Responding to risk at the financial statement level
--------	---

Not for profit

A-001NFP	Index — Not-for-profit audit forms
----------	------------------------------------

500-599 Risk assessment

A-510NFP	Identifying risks through understanding the entity — NFP
A-545NFP	Control design/implementation — NFP Revenues, receivables, receipts
A-550NFP	Control design/implementation — NFP Purchases, payables, payments

600-699 Response to assessed risk

A-681NFP	Worksheet — NFP Supplementary audit procedures
----------	--

A-Z Audit plans and procedures - assets

A-C.100NFP	Accounts receivable, contributions and pledges — NFP Audit procedure
A-U.100NFP	Tangible capital assets — NFP Audit procedures
A-V.100NFP	Collections — NFP Audit procedures
A-W.100NFP	Intangible assets — NFP Audit procedures

AA-ZZ Audit plans and procedures - liabilities and equity

A-MM.100NFP	Deferred contributions — NFP Audit procedures
A-TT.100NFP	Net assets — NFP Audit procedures

700-705 Audit plans and procedures - income statement

A-705NFP	Revenues — NFP Audit procedures
----------	---------------------------------

Condensed NFP forms

A-510CNFP	Identifying risks through understanding the entity — NFP
A-545CNFP	Control design/implementation — NFP Revenues, receivables, receipts
A-550CNFP	Control design/implementation — NFP Purchases, payables, payments

Compliance forms

CR-001	Compliance reporting file index — [Sample]
CR-410	Engagement acceptance/Continuance
CR-501	Reporting on compliance — Planning and performing Attestation engage
CR-502	Reporting on compliance — Planning and performing Direct engagemen
CR-503	Reporting on compliance — Planning and performing Attestation engage
CR-504	Reporting on compliance — Planning and performing Direct engagemen

Future-oriented financial information (FOFI)

FOFI 10	FOFI — Audit program
---------	----------------------

Jazzit Checklists (PEG Audit) Masters

Year End: December 31, 2012

Document index

Preparer	Reviewer

INDEX-4

FOFI 30 FOFI — Presentation and disclosure checklist

Program & checklist blank templates

PCMAIN1 P&C template builder
JZPRA P&C with Y/N and checkmark
JZPRB P&C with checkmark and initials
JZPRC P&C with Y/N and initials
JZPRD P&C with multiple Y/N columns
JZPRE P&C with Y/N, WP ref, comments, multiple checkmarks