

Jazzit Checklists (PEG NTR/Review) Masters

Year End: December 31, 2017

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Prepared by	Reviewed by

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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

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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
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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

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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