

NOT FOR PROFIT REVIEW

WHAT YOUR REVIEWER SHOULD BE ASKING FOR WHEN
CONDUCTING A REVIEW TO STANDARD ASRE 2400

IS YOUR REVIEW ASIC AND ACNC COMPLIANT?

1

BALANCE SHEET AND NOTES

2

PROFIT AND LOSS STATEMENT

3

TRIAL BALANCE

4

GENERAL LEDGER

5

**COPIES OF ALL BANK STATEMENTS
FOR THE REPORTING PERIOD -
INCLUDING TRUST ACCOUNTS OR TERM
DEPOSITS**

6

**COPIES OF MEETING MINUTES FOR THE
REPORTING PERIOD**

7

**LIST OF COMMITTEE MEMBERS AND
THE POSITIONS HELD DURING THE
REPORTING PERIOD**

8

COPY OF THE CURRENT CONSTITUTION

9

**CONFIRMATION ON THE MANAGEMENT
OF INVENTORY**

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10

CONFIRMATION ON THE MANAGEMENT OF ASSETS – SUCH AS PLANT, PROPERTY AND EQUIPMENT

11

CONFIRMATION OF ANY INVESTMENTS

12

CONFIRMATION OF ANY 'SLOW PAYMENT' OR DEBT RECOVERY PROCEDURES

13

CONFIRMATION OF POLICIES AND PROCEDURES RELATING TO FINANCIAL TASKS AND RESPONSIBILITIES

14

DETAILS OF ANY CURRENT PLANS TO DISPOSE OF MAJOR ASSETS OR BUSINESS SEGMENTS

15

DETAILS OF ANY KNOWN FINANCIAL MISS-STATEMENTS, E.G. AMOUNTS REPORTED INCORRECTLY

16

DETAILS OF ANY KNOWN MAJOR OR UNUSUAL TRANSACTIONS THAT WILL TAKE PLACE WITHIN 3 MONTHS OF THE REPORTING PERIOD

17

DETAILS OF ANY KNOWN MAJOR CHANGES TO THE ORGANISATION THAT WILL TAKE PLACE WITHIN 3 MONTHS OF THE REPORTING DATE