

Program for Completion Procedures

Client:

Balance Sheet Date;

1. Review Board minutes
2. Review journal entries
3. Commitments and contingencies; inquire of management
4. Significant estimates and concentrations
5. Related party transactions; inquire of management
6. Going concern
7. Final analytics
8. Aggregate journal entries
9. Qualitative analysis of journal entries
10. Evaluate business rationale of significant, unusual transactions
11. Evaluate collective application of significant actg policies for bias
12. Communicate misstatements to management
13. Obtain management rep letter