



The Quality Desk

The Finance Desk

QU-01 · USER GUIDE · VERSION 1.0

Accounts review checklist

Accounts that are right first time.

Who it's for

Preparers and reviewers of limited company accounts.

In this guide

- What this tool does
- What's in the workbook
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What this tool does

QU-01 is the year-end accounts review checklist: records and reconciliations, year-end adjustments, accounts and tax, and completion, linking to the disclosure checklist, analytical review and review points log. Essential items not done are blockers, and the preparer and reviewer sign off when it is complete.

What's in the workbook

Tab	What it's for
Guide	How to use the tool, in brief.
Summary	Progress and blockers.
Checklist	Each year-end accounts check.
Sign-off	Preparer and reviewer sign-off.
Licence	Your licence details and terms.

Using the workbook

You'll see	What it means
White cell, blue text	Your inputs. These are the only cells you can change.
Black text	Calculated. Locked so formulas can't be overwritten by accident.
Green text	Pulled from another tab.
Purple cell	The key result on that tab.
Red text	Something needs attention: a missed deadline, a shortfall or an overdue chaser.

The worked example is already filled in, so you can see how every input should look. Replace it with your own figures; nothing else needs setting up.



Step by step

- 1 **Checklist tab.** enter the client and job; adapt the items to your procedures.
- 2 **Work through.** set each item's status, who did it and any note.
- 3 **Blockers.** clear essential items before the review.
- 4 **Sign-off.** preparer and reviewer sign when there are no blockers.

Key inputs

Input	What to enter	Worked example
Status	Done, In progress, Not started, N/A.	Done
Essential	Must-do items.	Yes
Evidence or note	What you found.	Agreed to statement
Due	Target date.	15 Dec 2026

Reading the results

Result	What it tells you
Complete	Share done.
Blockers	Essential items outstanding.
Overdue	Past due.
Sign-off	When ready.

The worked example

Figures are illustrative, to show how the tool works. They are made up.

Worked example	Result
Items that apply	19
Done	12
Blockers	7
Complete	63%
Overdue	0

Tips from practice

- Use one copy per job and keep it on file.
- Attach the reconciliations as evidence, not just a tick.
- Turn repeated review points into new checklist items.



Questions

Can I add items?

Yes, 60 rows.

Is it a full audit programme?

No; it's a practical review checklist.

Who signs?

The preparer, then the reviewer.

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