

# Audit Procedural Guidelines

Date: [Insert Date]

To: [Recipient's Name]

From: [Your Name]

Subject: Audit Procedural Guidelines for Financial Year-End Audits

Dear [Recipient's Name],

As we prepare for the upcoming financial year-end audit, please find below the procedural guidelines to ensure a smooth and efficient audit process:

## 1. Timeline

- Audit Planning Meeting: [Insert Date]
- Submission of Financial Statements: [Insert Date]
- Fieldwork Start Date: [Insert Date]
- Final Review Meeting: [Insert Date]

## 2. Document Preparation

Please ensure the following documents are prepared and submitted:

- Trial Balance as of [Insert Date]
- General Ledger
- Bank Reconciliations
- Accounts Receivable and Payable Listings
- Supporting Documentation for Revenue and Expenses

## 3. Responsibilities

Each department is responsible for:

- Providing accurate and complete documentation
- Coordinating with the audit team during the fieldwork phase
- Addressing any queries raised by the auditors in a timely manner

## 4. Communication

Maintain open lines of communication with the audit team. Please report any issues or concerns as they arise.

Thank you for your cooperation and diligence during this process. Please feel free to reach out should you have any questions.

Sincerely,

[Your Name]

[Your Position]

[Your Contact Information]