AUDIT READINESS QUESTIONNAIRE (ARQ)

Fiscal Year 2024

	113641 1261 222 1						rinejo
ACCOUNTING PROCESSES/CLOSING	% of Completion	Completion Date	Person Responsible	Supervisor	Challenges, bottlenecks, obstacles (if any)	Risk (Low, Medium or High)	Comments
A. Provide the status of the Closing Checklist with the Items/Tasks completed:							
Cash							
1- Journal Entries are processed and posted							
2- Cash reconciliations are completed							
Investments							
1- Journal Entries are processed and posted							
2- Investments subsidiary (reconciled to GL)							
3- Fair value data/disclosure							
Accounts receivable							
1- Journal Entries are processed and posted							
2- Accounts receivable subsidiary (reconciled to GL)							
3- Allowance Analysis							
Other receivables							
1- Journal Entries are processed and posted							
2- Other receivable subsidiary (reconciled to GL)							
3- Allowance Analysis							
Prepaid Assets							
1- Journal Entries are processed and posted							
2- Prepaid subsidiary (reconciled to GL)							
Other assets							
1- Journal Entries are processed and posted							
2- Other assets subsidiary (reconciled to GL)							
Capital Assets							
1- Journal Entries are processed and posted							
2- Capital Assets subsidiary (reconciled to GL)							
3- Capital Assets Rollforward							
4- Impairment Analysis							
Due from/to							
1- Journal Entries are processed and posted							
2- Due to/from subsidiary (reconciled to GL)							
Accounts payable							
1- Journal Entries are processed and posted							
2- Accounts payable subsidiary (reconciled to GL)							
Accrued expenses							
1- Journal Entries are processed and posted							
2- Accrued expenses subsidiary (reconciled to GL)							
Other payables							
1- Journal Entries are processed and posted							
2- Other payables subsidiary (reconciled to GL)							
<u> </u>							

Anejo