CERTIFICATION READINESS REQUIREMENTS CHECKLIST

Submitted with the Audit Readiness Certification

Entity Name	Entity Code	Fiscal Year Ended June 30
Chief Financial Officer / Finance Director	Audit Contact Email	Date of Submission

INSTRUCTIONS

1. Assess each of the 15 requirements and select one status: Complete, Incomplete, or N/A, as defined in the Definitions that follow the requirements. Key terms used in the standards are also defined there.
2. For each requirement that is not Complete, describe the outstanding work (including any unresolved dollar amount) and give a target date for completion. For each N/A requirement, state the basis briefly.
3. Answer the board notification question following the requirements.
4. Obtain the three required signatures on the Audit Readiness Certification, and submit the signed certification, this completed checklist, and each item marked [Upload] through Suralink. Entities without Suralink access should contact their DOAA audit manager immediately.
5. The Audit Readiness Certification and this checklist are required regardless of audit status. If the audit is already in progress, report each requirement's status as of the date of submission.
6. Do not resubmit the Audit Readiness Certification or this checklist when an Incomplete requirement is completed. Upload the supporting documentation through Suralink by the target date and notify the audit manager.

Supporting records: A requirement may be reported as Complete only if the detailed records supporting it are available and reliable. If that support is missing or materially inaccurate (for example, a capital asset schedule without a reliable, detailed asset listing), the requirement cannot be reported as Complete.

Required uploads: (submit through Suralink by December 31) the signed Audit Readiness Certification · this completed Certification Readiness Requirements Checklist · final trial balance and fund listing (Requirement 1) · final financial statements (Requirement 4) · post-closing adjustment log (Requirement 5) · issued audit report, if applicable (Requirement 15). Other requirements must be available on request.

Status columns: C = Complete · I = Incomplete · N/A = Not Applicable

#	Requirement and Completion Standard	C	I	N/A	Comments	Target Date
1	**Final general ledger and trial balance.** General ledger for all funds (including school activity and School Food Service funds, and any funds maintained in a separate system) closed for the fiscal year, with the close date documented and no entries posted after close, except as described below; complete general ledger detail available in electronic form; listing of all funds with names and descriptions prepared; final trial balance as of June 30 prepared, balanced, reconciled to the general ledger for all funds, and reviewed; trial balance and fund listing uploaded. **[Upload]** *Adjustments identified after close are recorded as post-closing adjustments in Requirement 5, not posted to the general ledger. If the general ledger was reopened, list in the Comments column the date reopened, the date closed again, and the entries posted (description and amount, or reference to an attached listing).*	☐	☐	☐		
2	**Beginning balances.** Beginning fund balances and net position reconciled to the prior-year audited financial statements, with differences (such as prior-year post-closing adjustments) identified, explained, and recorded in the current-year general ledger, and any prior-period adjustments documented; reconciliation available.	☐	☐	☐		
3	**Interfund balances and transfers.** Due to/due from balances and transfers in/out as of June 30 reconciled so that they offset across funds and reviewed, with aged interfund balances identified and explained; available.	☐	☐	☐		
4	**Financial statements and supplementary schedules.** Final financial statements, including notes, required supplementary information, and supplementary information (the Schedule of Expenditures of Federal Awards, the Schedule of State Revenue, and ESPLOST, as applicable), prepared in conformity with GASB standards and reconciled to the final trial balance (Requirement 1) and the post-closing adjustment log (Requirement 5), with each supplementary schedule reconciled to the general ledger as adjusted by Requirement 5; uploaded. **[Upload]** *Identify any statement, schedule, or note that is not complete in the Comments column.*	☐	☐	☐		

#	Requirement and Completion Standard	C	I	N/A	Comments	Target Date
5	**Post-closing adjustment log.** All adjustments needed after the general ledger was closed to make the financial statements correct, recorded as post-closing adjustments rather than posted to the general ledger, and listed with description, preparer, reviewer, supporting documentation, and effect on the statements; log uploaded. **[Upload]** *Mark N/A only if no adjustments were needed after close.*	☐	☐	☐		
6	**Accounts receivable.** Listing of receivables as of June 30 prepared, reconciled to the general ledger, and reviewed, with significant balances supported and aged or questionable items identified and evaluated for collectibility; listing available.	☐	☐	☐		
7	**Accounts payable and unrecorded liabilities.** Listing of accounts payable as of June 30 prepared, reconciled to the general ledger, and reviewed, with significant balances supported and aged items identified and explained; disbursements made after June 30 reviewed to identify liabilities and expenditures belonging to the fiscal year, with the review documented; listing available.	☐	☐	☐		
8	**Supporting documentation for note disclosures**. Documentation supporting each note disclosure in the final financial statements is available for audit. Examples include commitment schedules, legal counsel correspondence on pending or threatened litigation, TRS/ERS pension and OPEB allocation reports with related reconciliations, and calculations for other applicable disclosures. *Identify any disclosure without complete support in the Comments column.*	☐	☐	☐		
9	**June 30 bank reconciliations.** All bank accounts, including school activity accounts, reconciled to the general ledger as of June 30, with outstanding checks, deposits in transit, and other reconciling items listed and aged and with preparer and reviewer documented; reconciliations available.	☐	☐	☐		
10	**Cash and investments schedule.** Schedule of cash and investments as of June 30, by bank account and fund and including school activity accounts, prepared, reconciled to the cash and investment balances in the financial statements and to supporting records (including school activity fund detail); schedule available.	☐	☐	☐		

#	Requirement and Completion Standard	C	I	N/A	Comments	Target Date
11	**Capital assets and depreciation.** Schedule of changes in capital assets by asset class (beginning balance, additions, disposals, transfers from construction in progress, depreciation, ending balance) prepared, with beginning balances agreed to the prior-year audited financial statements, ending balances reconciled to the detailed capital asset listing and the general ledger, and depreciation reconciled to the financial statements; schedule and listing available.	☐	☐	☐		
12	**Debt, leases, and SBITAs.** Schedule of all long-term debt including bonds, notes, leases in which the entity is the lessee, and Subscription-Based IT Arrangements (SBITAs), showing beginning balance, additions, modifications and remeasurements, payments, ending balance, and current portion as of June 30, prepared, reconciled to the general ledger, and available.	☐	☐	☐		
13	**Accrued payroll and employee benefits.** Accrued salaries and benefits as of June 30 (including July and August pay earned during the fiscal year), payroll withholding liabilities, compensated absences, and amounts owed to the State Health Benefit Plan and other benefit plans (including any past-due amounts and payment arrangements) prepared, supported, reconciled to the general ledger, and reviewed; available. *Payment status is certified separately on the Annual Certification of Required Payments.*	☐	☐	☐		
14	**Federal awards and SEFA reconciliation.** Schedule of Expenditures of Federal Awards prepared and reconciled to the general ledger and to grant expenditure and reimbursement records, with each federal program's revenue, expenditures, and related receivables or unearned revenue reconciled and differences resolved or explained; available. *Mark N/A if the entity expended no federal awards during the fiscal year.*	☐	☐	☐		
15	**Issued audit report.** If the annual financial audit for the fiscal year has been completed, a copy of the issued audit report uploaded. **[Upload]** *Mark N/A if the audit report has not been issued as of the date of submission. If DOAA performed the audit, no upload is needed; note "Issued by DOAA" in the Comments column.*	☐	☐	☐		

Has the full board (or equivalent governing body) been informed of all requirements marked Incomplete?

☐ Yes ☐ No ☐ None to report Date informed: _____ (if applicable)

DEFINITIONS

Certification Readiness Requirements Checklist

STATUS DEFINITIONS

Status	Definition
Complete	The requirement meets every element of its standard as written in this checklist. No work remains.
Incomplete	Any element of the requirement's standard is not met, however small the remaining work.
N/A	The requirement does not apply to the entity for the fiscal year; the basis is stated with the requirement.

KEY TERMS

This checklist uses the following terms. A requirement is Complete only when every term in its standard is met.

Term	Meaning
Prepared	The schedule or document exists and covers the full population and period stated in the requirement.
Reconciled	Agrees to the general ledger or other source named in the requirement; any differences are identified and explained.
Reviewed	Approved by someone other than the preparer, with the reviewer and date documented.
Available	Can be provided to auditors through Suralink promptly on request.
Uploaded	Submitted through Suralink with this checklist.
Supported	Backed by source documents (such as invoices, agreements, grant awards, or subsequent receipts or payments) that substantiate the amount.
Significant balance	An individual balance large enough, alone or combined with similar items, to be important to the fund in which it is reported.
Aged item	An item outstanding beyond the normal collection or payment period for its type, including any item carried forward from a prior fiscal year.
Material	Large enough or important enough, alone or combined with similar items, that its omission or misstatement could influence a reader of the financial statements.