

Internal Control Bank Reconciliation Checklist

Bank Account Name/Number

Reconciliation Period Ending

Checklist

No.	Item to Check	Yes	No	Comments
1	Is bank reconciliation prepared on a timely basis (e.g., monthly)?			
2	Are all bank statements obtained directly from the bank?			
3	Are outstanding checks and deposits in transit accurately listed?			
4	Are all bank charges and credits properly recorded in the books?			
5	Is the reconciled balance agreed with the general ledger balance?			
6	Have unusual or long outstanding items been investigated?			
7	Are reconciling items promptly cleared in the following period?			
8	Is the bank reconciliation reviewed and approved by an authorized person?			

Prepared By:

Date:

Reviewed By:

Date: