

Audit PBC Pack and Lead Schedules: sample output

Sample company (fictional), AED, year ended 2026-12-31. 64 accounts in 16 audit areas.

Checks

ID	Check	Status
C01	Trial balance balances: prior year net and current year unadjusted net each within Tolerance of zero, and every row is valid for amounts (an account on every row with inputs, numeric amounts)	PASS
C02	Every account is mapped once: every row with an account has a Caption from the list, and no account appears on two rows	PASS
C03	Adjustments register valid and balanced: every line has a Ref, Type AJE or RJE, an account in the Trial Balance, numeric Debit and Credit, a Status in the list shared by the whole entry; every entry and the register net to zero within Tolerance	PASS
C04	Adjusted trial balance balances: current year adjusted net within Tolerance of zero and the posted lines net to zero (integrity tie once C01 and C03 pass)	PASS
C05	Lead schedules foot to the mapped trial balance: every area's caption block totals equal the area figures computed from the Trial Balance rows by Area within Tolerance, and the sixteen lead totals sum to the Trial Balance natural CY adjusted total	PASS
C06	Lead schedules cross-foot: CY adjusted = CY unadjusted + Adjustments and Variance = CY adjusted - PY audited on every caption row and total; the account block total equals the caption block total; every account of the area is listed (fails when an area has more accounts than the block holds)	PASS
C07	Balance sheet balances: total assets less total liabilities less total equity including profit for the year within Tolerance for prior year audited, current year unadjusted and current year adjusted (integrity tie once C01, C02 and C04 pass)	PASS
C08	Variances explained: no lead caption row with a variance at or above the explanation threshold is missing an explanation	PASS
C09	Summary of unadjusted differences (ISA 450.11): the aggregate uncorrected misstatements on profit, total assets, total liabilities and equity are each below overall materiality, and the SUD lists every entry	PASS
C10	Settings and materiality inputs valid: dates are dates, Tolerance and the variance threshold are numbers, benchmark and basis in their lists, percentages in range (overall up to 100%, performance below 100% of overall, trivial below performance), rounding blank or zero or more, benchmark amount non-zero when the trial balance has rows	PASS
C11	Fixed asset rollforwards tie: PPE, right-of-use and intangible opening cost and accumulated depreciation equal the prior year audited captions and closing equal the current year adjusted captions, within Tolerance; amounts numeric	PASS
C12	Borrowings and lease rollforwards tie: opening equals prior year audited, closing equals current year adjusted and the current portion equals the current captions, within Tolerance; amounts numeric	PASS
C13	Provisions and EOSB tie: other provisions opening and closing equal caption 30; the EOSB closing per employee listing equals caption 29 current year adjusted, within Tolerance; every employee row and rule row valid	PASS
C14	Related parties and bank confirmations tie: receivables equal Due from related parties, payables equal Due to related parties, the bank listing plus cash on hand equals Cash and bank balances less overdrafts, and every received confirmation agrees after reconciling items, within Tolerance; amounts and dates valid	PASS
C15	PBC list valid: every item has an Area from the list and dates that are dates in order (Requested, Due, Received, Reviewed), and the status counts sum to the item count	PASS
C16	Completion: every adjustment entry is Posted or Waived (no entry remains Proposed)	PASS
C17	Completion: every requested PBC item has been received and reviewed (no item Outstanding, Overdue or Received without review); items not yet requested do not fail this check	PASS

All checks pass: TRUE

Financial statement summary (AED, natural signs)

Line	PY audited	CY unadjusted	CY adjusted
Revenue	34,880,000.00	39,790,000.00	39,790,000.00
Total income (revenue, other income, finance income)	34,977,000.00	39,917,000.00	39,917,000.00
Total expenses before tax	33,047,000.00	37,253,264.53	37,440,614.53
Profit before tax	1,930,000.00	2,663,735.47	2,476,385.47

Tax expense	139,950.00	205,986.00	205,986.00
Profit for the year	1,790,050.00	2,457,749.47	2,270,399.47
Total assets	15,822,904.52	17,903,954.52	17,843,954.52
Total liabilities	9,582,854.52	9,206,155.05	9,333,505.05
Equity per trial balance (before the year's profit)	4,450,000.00	6,240,050.00	6,240,050.00
Total equity including profit for the year	6,240,050.00	8,697,799.47	8,510,449.47
Balance sheet difference: assets less liabilities less equity (integrity tie)	0.00	0.00	0.00

Materiality (ISA 320): the percentages are the user's judgement

	Amount
Benchmark: Profit before tax, current year unadjusted	
Benchmark amount	2,663,735.47
Overall materiality (5.0% of the benchmark, rounded down)	133,000.00
Performance materiality (75.0% of overall)	99,750.00
Clearly trivial threshold (5.0% of overall)	6,650.00

Summary of unadjusted differences (ISA 450)

	Profit	Total assets	Total liabilities	Equity	
Aggregate uncorrected misstatements (Waived entries that are not clearly trivial)	31,200.00	87,200.00	56,000.00	31,200.00	
Overall materiality	133,000.00	133,000.00	133,000.00	133,000.00	
Below overall materiality	TRUE	TRUE	TRUE	TRUE	
Ref	Description	Status	Effect on profit	Largest effect	
AJE-01	December utilities invoices received in January, not accrued	Posted	(85,000.00)	85,000.00	
AJE-02	End of service provision true-up to the year-end calculation	Posted	(42,350.00)	42,350.00	
AJE-03	Goods delivered on 30 December invoiced in January (cut-off)	Waived	31,200.00	31,200.00	Accumulated
AJE-04	Courier invoice dated 28 December found in the unrecorded liabilities search	Waived	(4,800.00)	4,800.00	Clearly trivial
AJE-05	Expected credit loss allowance increased per the provision matrix	Posted	(60,000.00)	60,000.00	
RJE-01	Current portion of the term loan due within twelve months	Posted	0.00	0.00	
RJE-02	Debit balances in trade payables (advances to suppliers)	Waived	0.00	56,000.00	Accumulated

Supporting schedules: largest difference to the adjusted trial balance

Schedule	Difference
Property, plant and equipment	0.00
Right-of-use assets	0.00
Intangible assets	0.00
Borrowings	0.00
Lease liabilities	0.00
Other provisions	0.00
End of service benefits	0.00
Related parties	0.00
Bank confirmations	0.00
PBC list: 63 items, 63 reviewed, 0 overdue, 0 outstanding.	