

**CAHEC
BACK-UP REQUIREMENTS CHECKLIST FOR AUDITS
EOY 10/31 or 12/31**

- _____ 1. PDF or unbound copy of financial statement (if it has not already been sent)
- _____ 2. Independence letter (see sample enclosed)
- _____ 3. Representation letter (date of letter should agree to date of audit report)
- _____ 4. Trial balance which agrees to the financial statement
- _____ 5. Depreciation and amortization schedules (**Please use 40 year SL for buildings, 20 years SL for land improvements and 11 years SL for furniture and equipment**)
- _____ 6. Loan amortization schedules (**only for any permanent or temporary loans which were funded in the current year**)
- _____ 7. All cash confirmations and bank reconciliations (**including tenant security, escrow, and reserve accounts**), if confirmations were not used, please document how cash balances were tested
- _____ 8. All mortgage and note confirmations as well as any other mortgage, accrued interest and interest expense work papers, if confirmations were not used, please document how debt balances were tested
- _____ 9. Analytical review workpapers for significant revenue and expense accounts
- _____ 10. A summary of your passed adjustments (**if any**)
- _____ 11. Internal Control Documentation
- _____ 12. Workpapers documenting testing for impairment of long-lived assets
- _____ 13. Copy of the audit firm's latest Peer Review Report (if more current than what may have been sent to FORVIS previously) – if an external auditor is doing more than one project for CAHEC – only one copy of this report needs to be sent
- _____ 14. Year-end Net cash flow calculation and waterfall analysis

In addition to the above, properties which are having their first audit should also send:

- _____ 15. Detail of building basis and land cost (for example, final cost certification)
- _____ 16. Documentation for deferred cost additions
- _____ 17. Copy of the CPA engagement letter

NOTE: Please forward the above information and a copy of the completed checklist and number or bookmark the items as shown above no later than **December 16th for EOY 10/31 and January 15th for EOY 12/31**. Preferred means of submission is through our Partner Portal which can be found at CAHEC.com.