

**CAHEC**  
**BACK-UP REQUIREMENTS CHECKLIST FOR PROJECTS NOT HAVING AN AUDIT**  
**EOY 10/31 or 12/31**

- \_\_\_\_\_ 1. Trial balance through fiscal year end (10/31 or 12/31)
- \_\_\_\_\_ 2. A report showing all general ledger detail for the year then ended (should include development and operational activity, as applicable)
- \_\_\_\_\_ 3. Summary schedule of draw requests for the period one full year. (Previous year end through current year end)
- \_\_\_\_\_ 4. Copy of the latest AIA Document as of fiscal year end related to the construction contract
- \_\_\_\_\_ 5. Bank reconciliations and bank statements as of fiscal year end for all cash accounts (including development, operating, savings or reserve accounts)
- \_\_\_\_\_ 6. Copies of latest construction loan or permanent loan invoices as of fiscal year end for all outstanding debt
- \_\_\_\_\_ 7. Copy of 10% Cost Certification if issued and not previously provided to CAHEC
- \_\_\_\_\_ 8. Copy of the CPA engagement letter

Please submit the above information and a copy of the completed checklist by **December 16** (for YE 10/31) and **February 15** (for YE 12/31) via [our portal](#).

If you have any questions about the items listed above and want to ask questions, contact David-Paul Weekley, CPA of FORVIS, LLP at (336) 822-4414 or [david.weekley@forvis.com](mailto:david.weekley@forvis.com). He will be more than happy to discuss what information is needed.