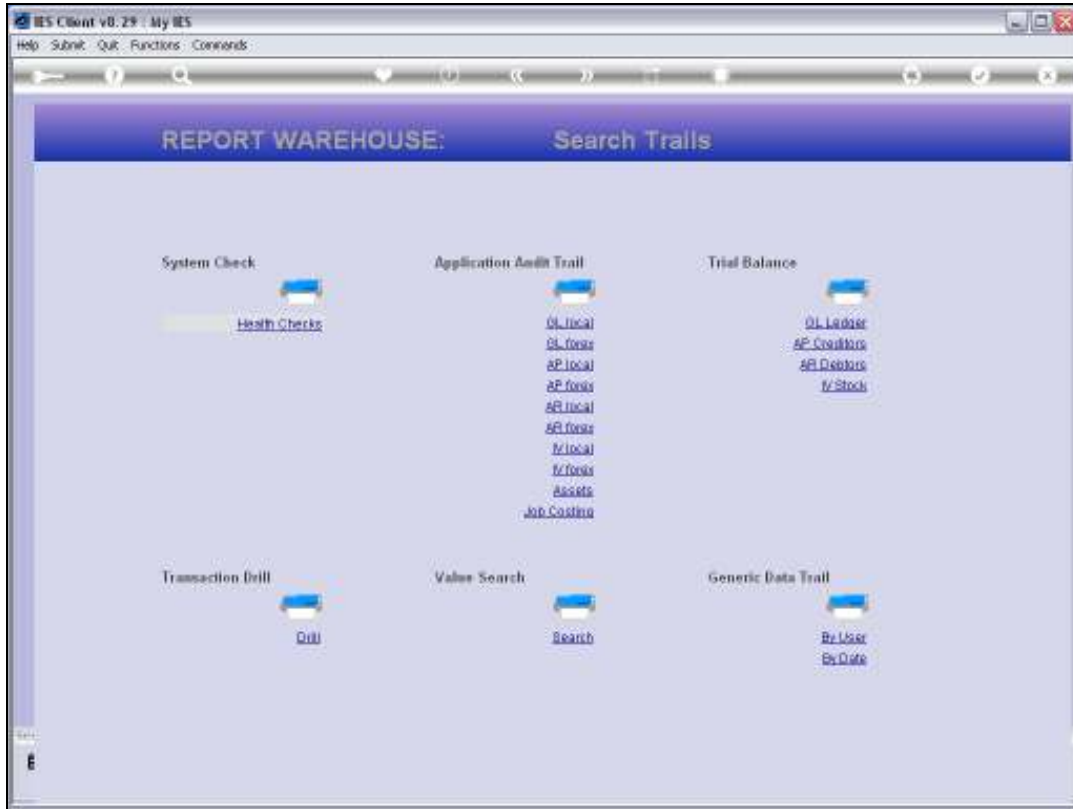
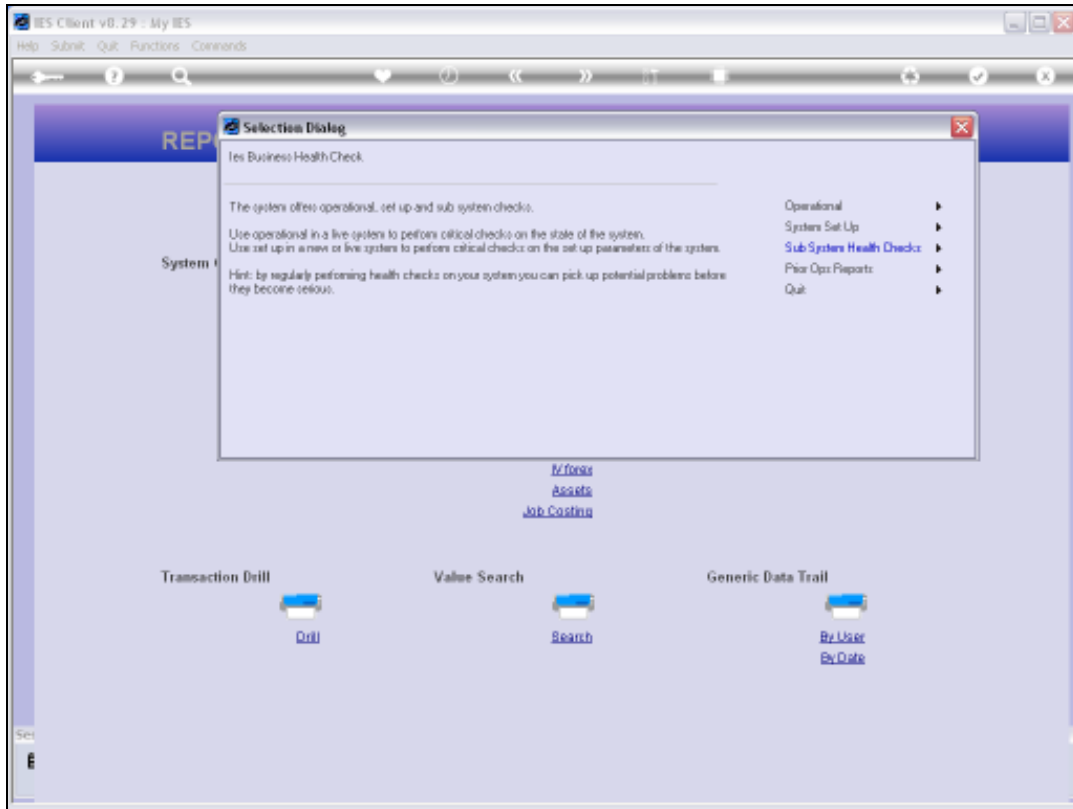


Slide 1

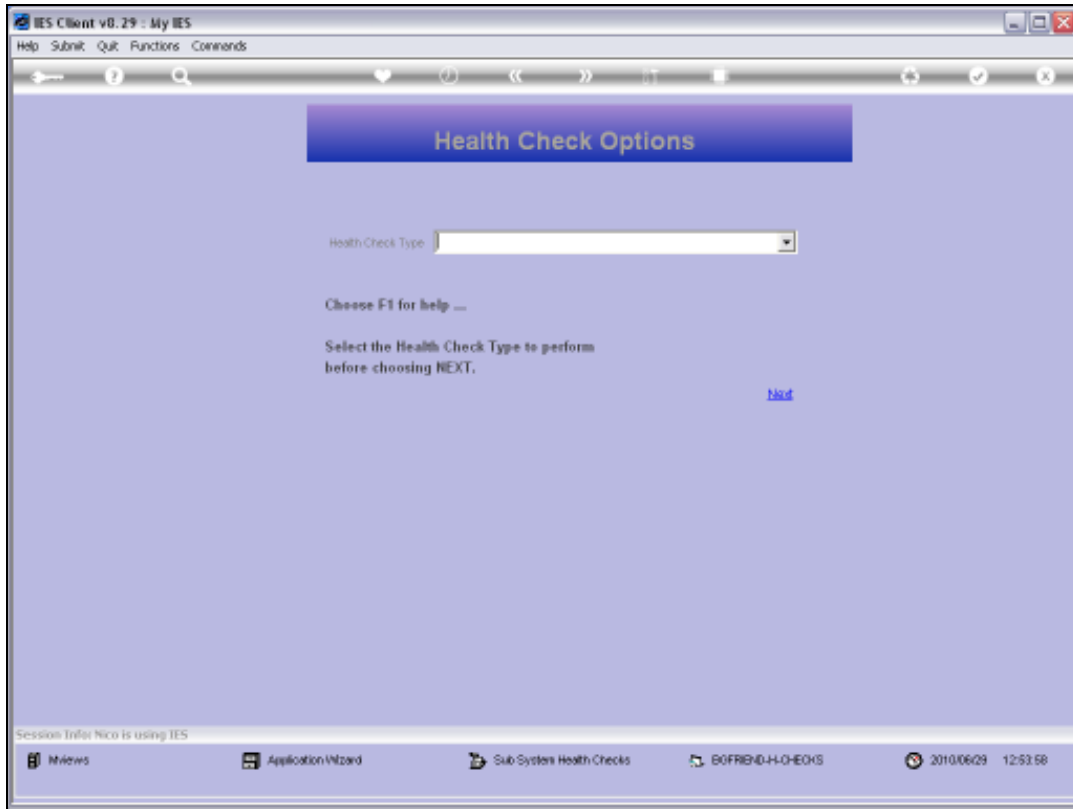
Slide notes: For the Asset Capital balancing between the Asset Sub Ledger and the General Ledger Control Accounts, we use Health Checks 102, 103 & 104.



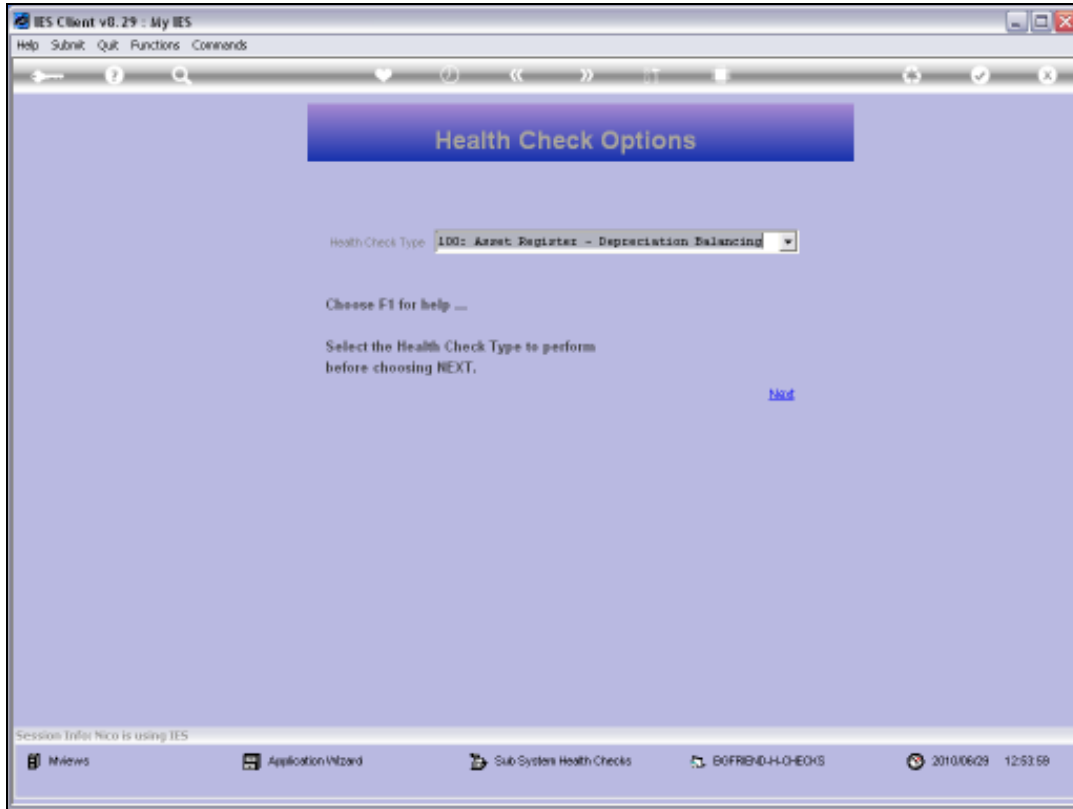
Slide 2
Slide notes:



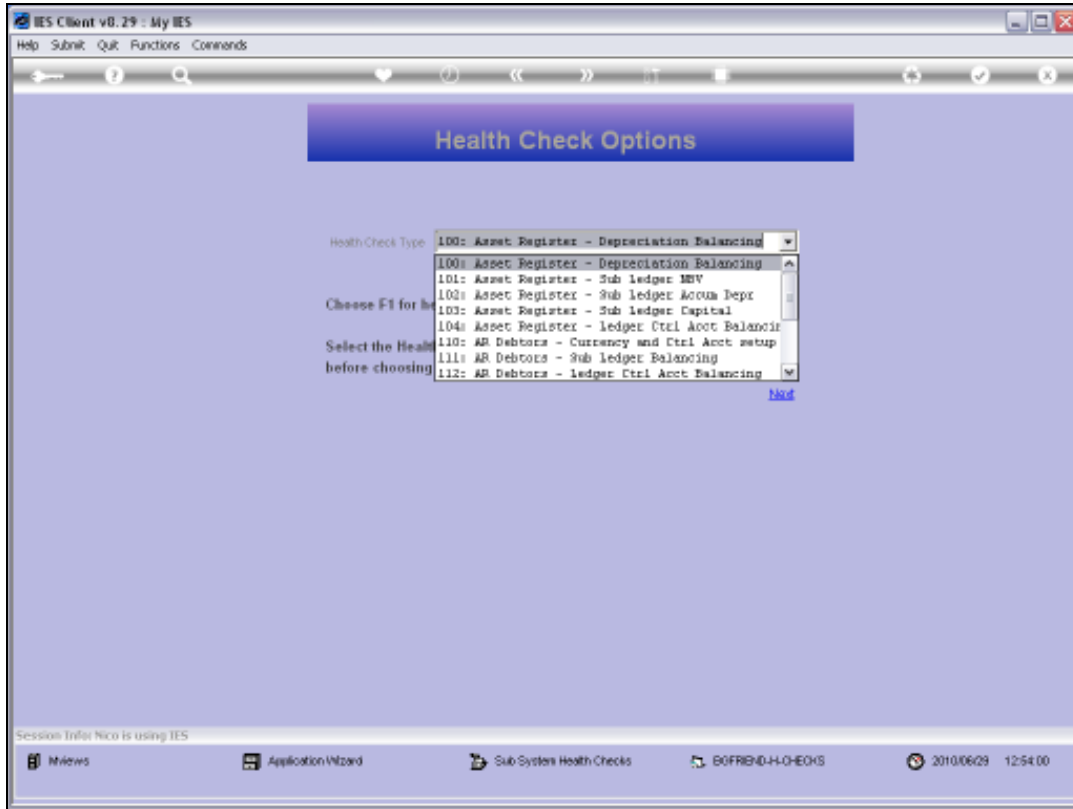
Slide 3
Slide notes:



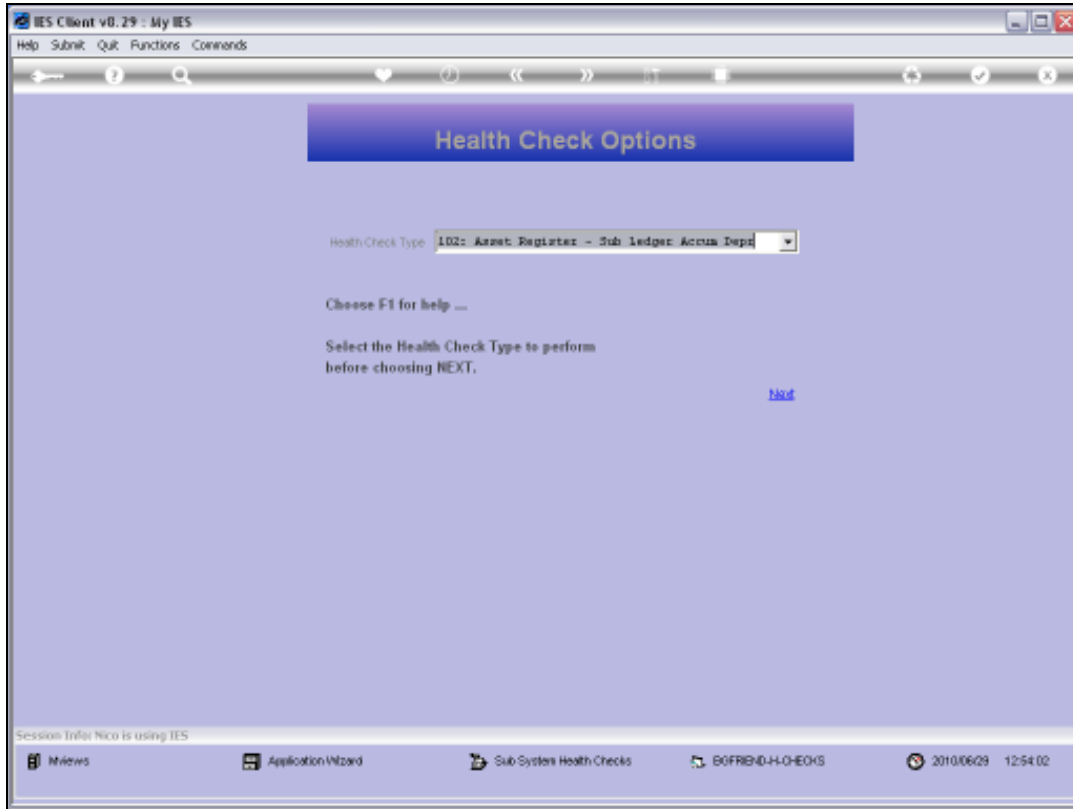
Slide 4
Slide notes:



Slide 5
Slide notes:

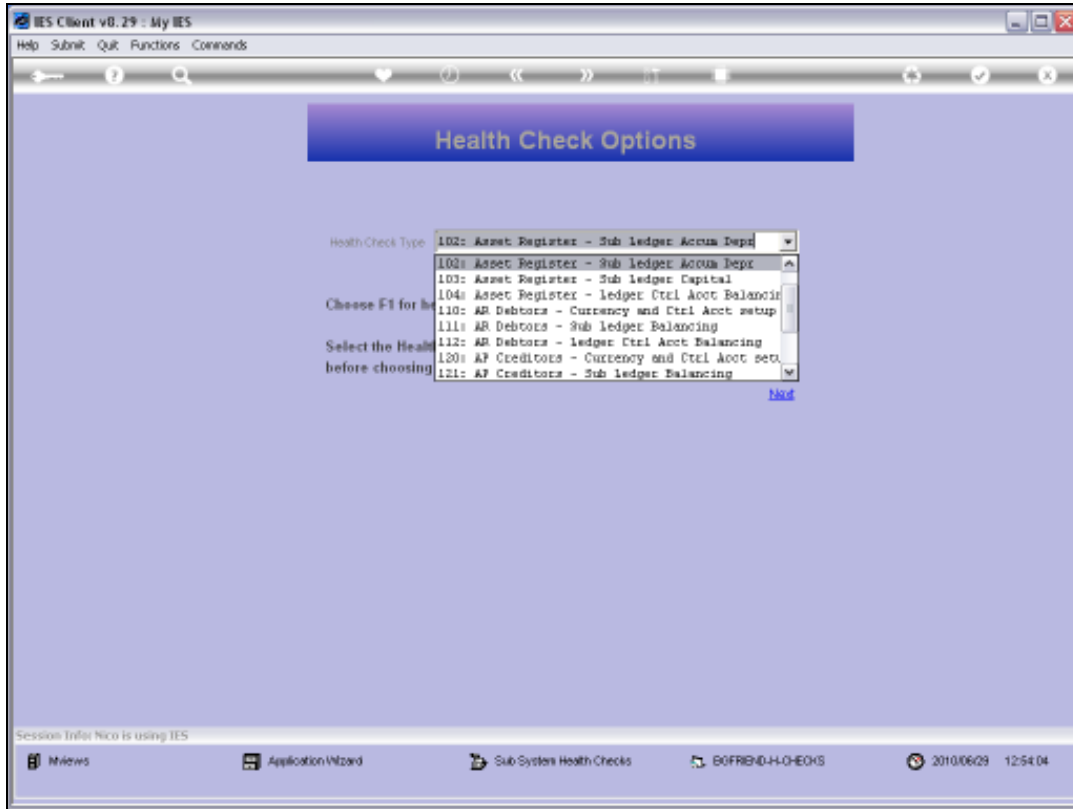


Slide 6
Slide notes:

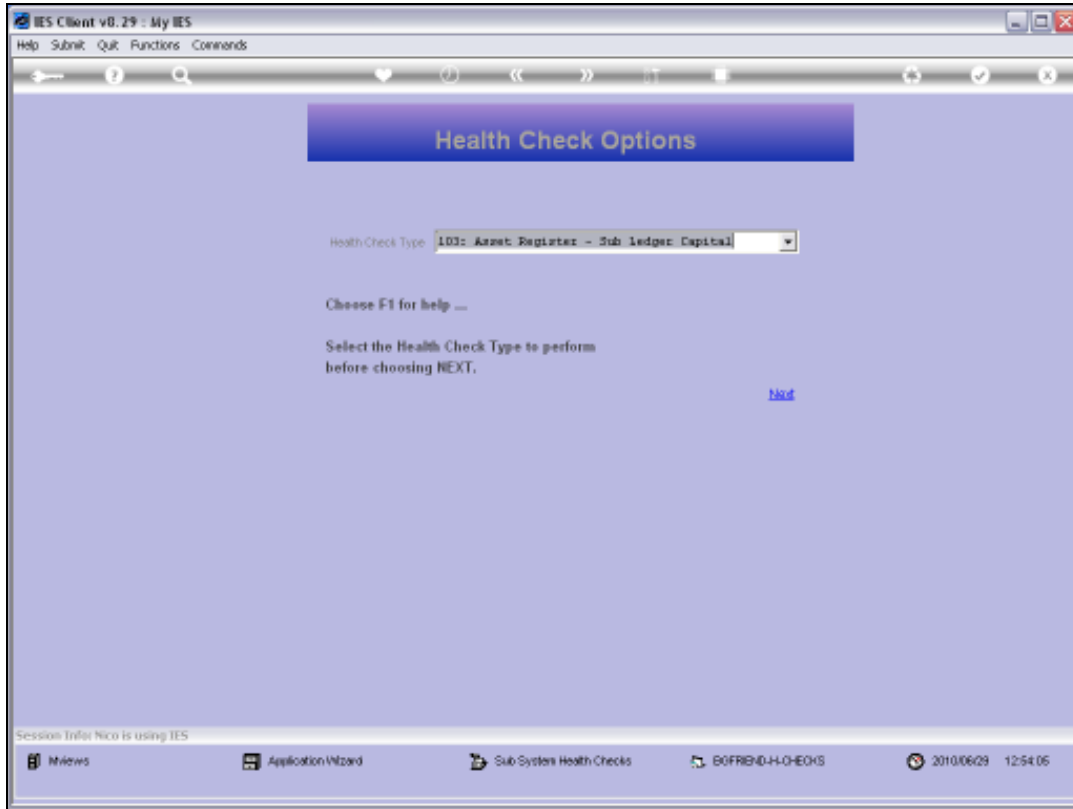


Slide 7

Slide notes: We use check 102.

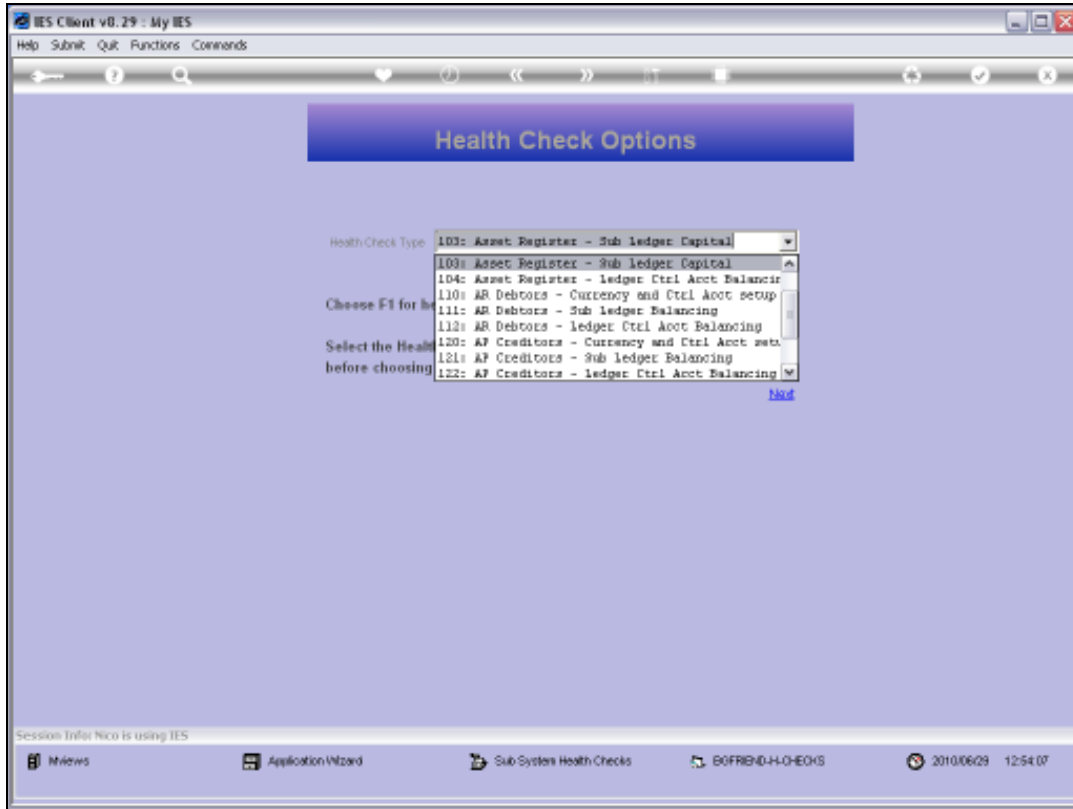


Slide 8
Slide notes:

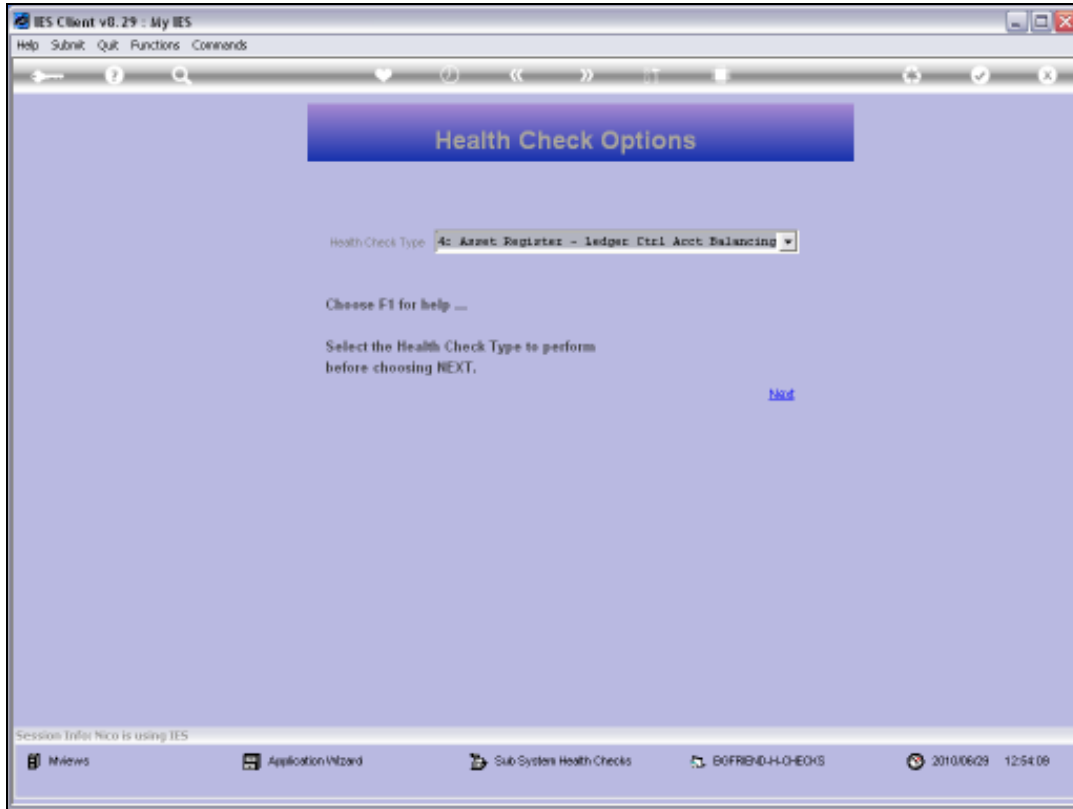


Slide 9

Slide notes: And we use check 103.

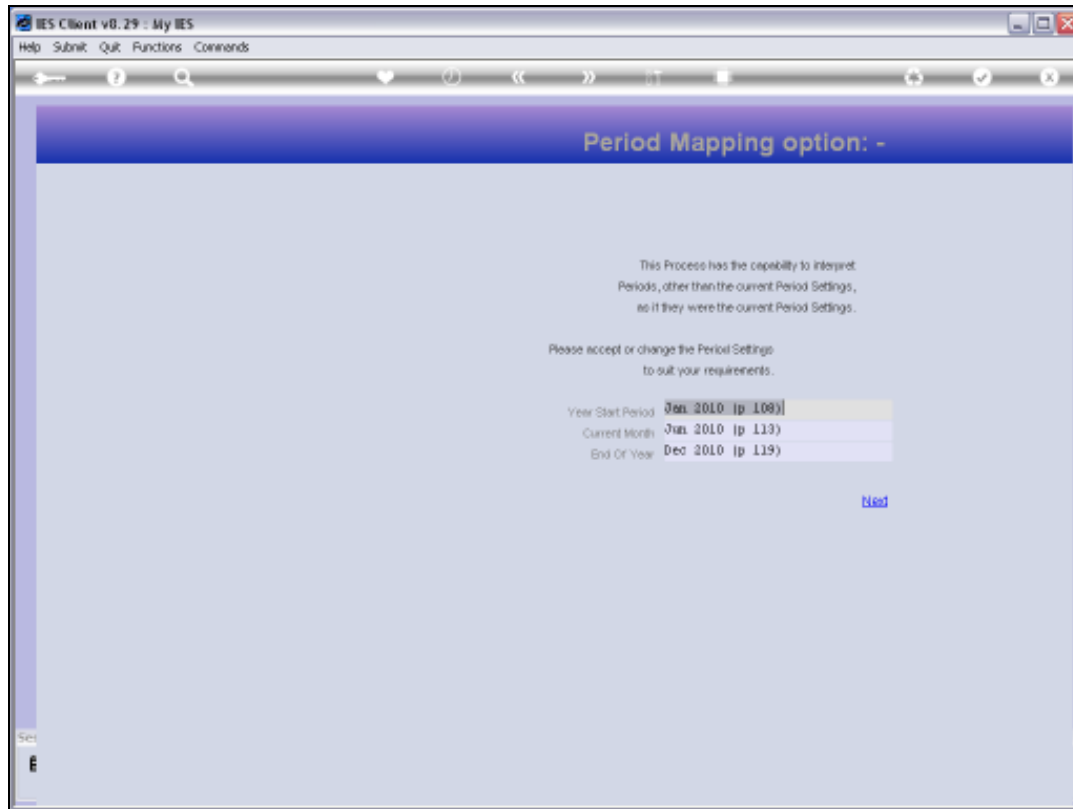


Slide 10
Slide notes:



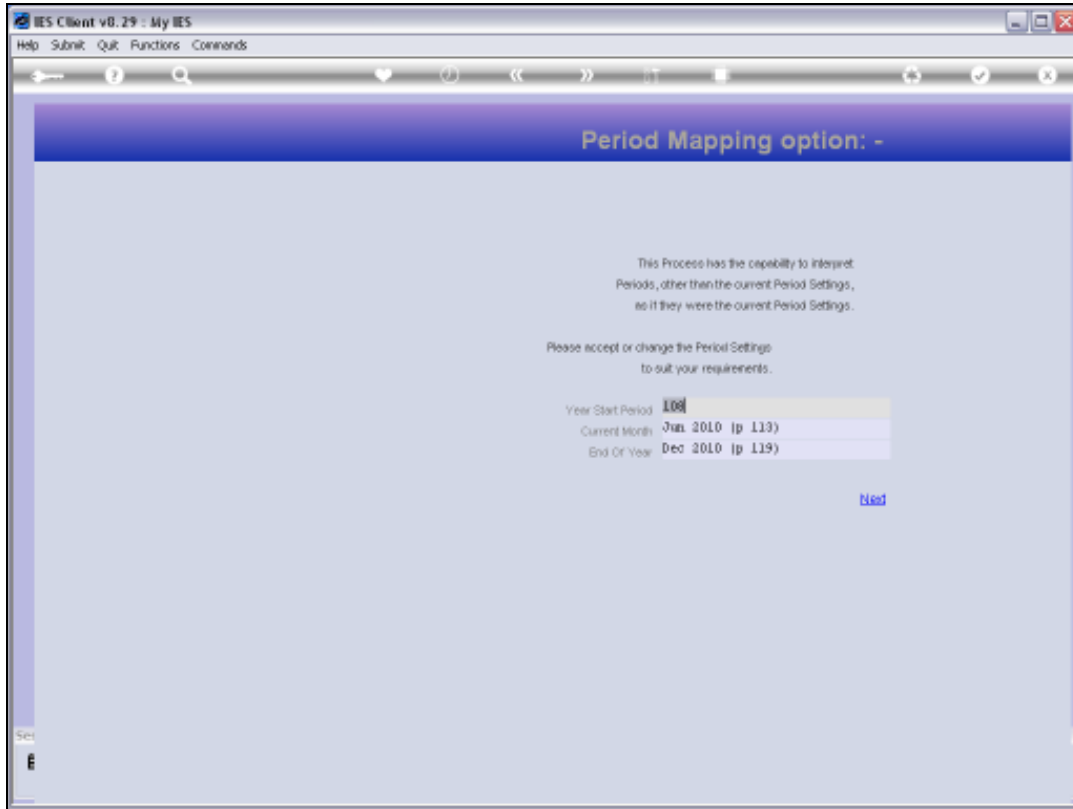
Slide 11

Slide notes: And we use check 104.



Slide 12

Slide notes: In each case, we select the same Period settings.

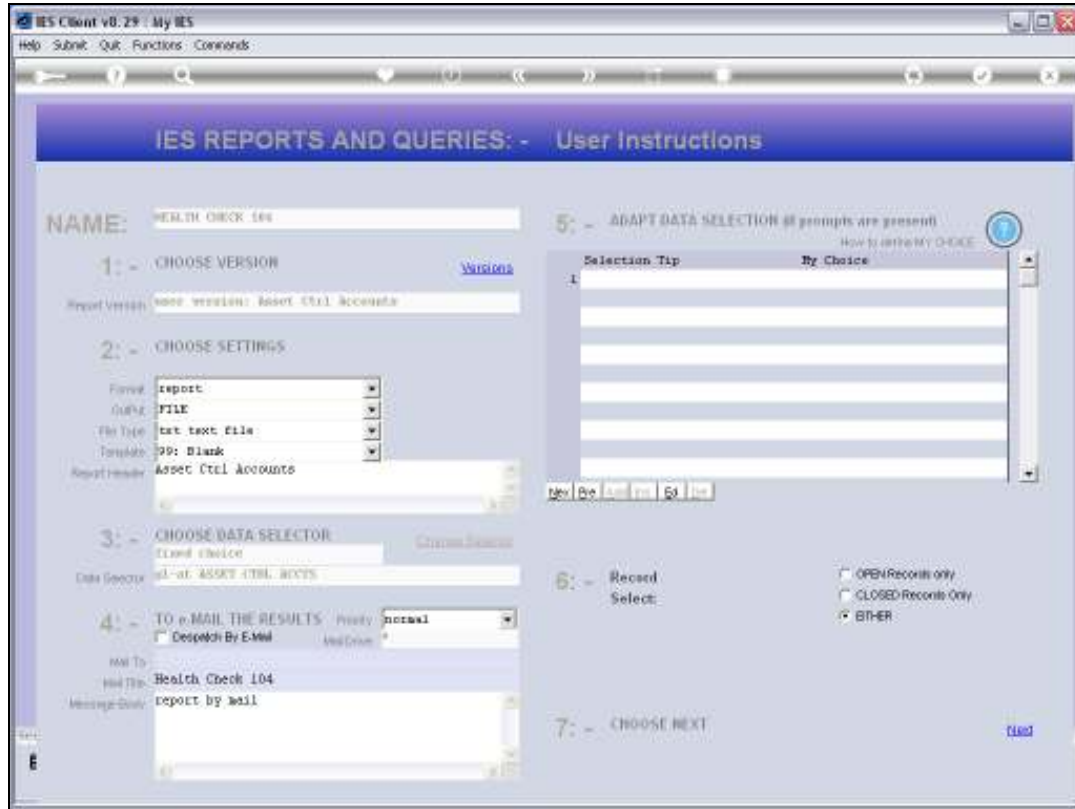


Slide 13

Slide notes:



Slide 14
Slide notes:



Slide 15
Slide notes:

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Gummy Hoops Inc.

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Asset Ctrl Accounts Jan 2010 - Jun 2010

Ledgercode.....	*Description.....	...Actual YTD	Asset Forex YTD	Asset Tax YTD
10-00-00-68	ASSET CAPITAL, VEHICLES	305,000.00	40,000.00	305,000.00
10-00-00-69	ASSETS, ACCUM DEPR, VEHICLES	-701.68	-92.92	-718.68
10-00-00-70	ASSET CAPITAL, COMPUTERS	142,500.00	16,020.00	142,500.00
10-00-00-71	ASSETS, ACCUM DEPR, COMPUTERS	-7,648.10	-889.16	-7,908.86
10-00-00-72	ASSET CAPITAL, AIR CONDITIONERS	19,800.00	2,520.00	19,800.00
10-00-00-73	ASSETS, ACCUM DEPR, AIR CONDITIONERS	-1,628.57	-209.88	-1,648.28

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Health Check 102: Assets Jan 2010 - Jun 2010

...Accum Depr	Accum Depr FX	Accum Depr Tax	Accum Dep	Purchase Price	Purchase Price (Forex)	Purchase Price (Tax)	Ctrl Acct...
701.68	92.92	718.68	1000068	305,000.00	40,000.00	305,000.00	1000068
7,848.10	889.16	7,908.86	1000071	142,500.00	16,020.00	142,500.00	1000070
1,638.57	209.88	1,648.38	1000073	19,800.00	2,520.00	19,800.00	1000072
10,188.35	1,192.96	10,275.92		467,300.00	58,540.00	467,300.00	

21 record(s) listed

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Health Check 103: Assets Jan 2010 - Jun 2010

21 record(s) listed

Slide 16

Slide notes: And we combine the 3 Reports to perform our verification. The report at the top is from check 104, and these figures are directly from the General Ledger Control Accounts. Reports 102 and 103 below are from the Asset Sub Ledger.

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Asset Crcl Accounts Jan 2010 - Jun 2010

ledgercode.....	*Description.....	...Actual YTD	Asset Forex YTD	Asset Tax YTD
10-00-00-68	ASSET CAPITAL, VEHICLES	305,000.00	40,000.00	305,000.00
10-00-00-69	ASSETS, ACCUM DEPR, VEHICLES	-701.68	-92.92	-718.68
10-00-00-70	ASSET CAPITAL, COMPUTERS	142,500.00	16,020.00	142,500.00
10-00-00-71	ASSETS, ACCUM DEPR, COMPUTERS	-7,648.10	-889.16	-7,908.86
10-00-00-72	ASSET CAPITAL, AIR CONDITIONERS	19,800.00	2,520.00	19,800.00
10-00-00-73	ASSETS, ACCUM DEPR, AIR CONDITIONERS	-1,638.57	-209.88	-1,648.28

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Gummy Hoops Inc.

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Health Check 102: Assets Jan 2010 - Jun 2010

...Accum Depr	Accum Depr FX	Accum Depr Tax	Accum Dep	Purchase Price	Purchase Price (Forex)	Purchase Price (Tax)	Crcl Acct...
701.68	92.92	718.68	1000068	305,000.00	40,000.00	305,000.00	1000068
7,848.10	889.16	7,908.86	1000071	142,500.00	16,020.00	142,500.00	1000070
1,638.57	209.88	1,648.38	1000073	19,800.00	2,520.00	19,800.00	1000072
10,188.35	1,192.96	10,275.92		467,300.00	58,540.00	467,300.00	

21 record(s) listed

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Health Check 103: Assets Jan 2010 - Jun 2010

21 record(s) listed

Slide 17

Slide notes: Report 102 lists the Accumulated Depreciation Totals while 103 lists the Capital Totals.

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Gummy Hoops Inc.

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Asset Ctrl Accounts Jan 2010 - Jun 2010

Ledgercode.....	*Description.....	...Actual YTD	Asset Forex YTD	Asset Tax YTD
10-00-00-68	ASSET CAPITAL, VEHICLES	305,000.00	40,000.00	305,000.00
10-00-00-69	ASSETS, ACCUM DEPR, VEHICLES	-701.68	-92.92	-718.68
10-00-00-70	ASSET CAPITAL, COMPUTERS	142,500.00	16,020.00	142,500.00
10-00-00-71	ASSETS, ACCUM DEPR, COMPUTERS	-7,648.10	-889.16	-7,908.86
10-00-00-72	ASSET CAPITAL, AIR CONDITIONERS	19,800.00	2,520.00	19,800.00
10-00-00-73	ASSETS, ACCUM DEPR, AIR CONDITIONERS	-1,628.57	-209.88	-1,648.28

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Health Check 102: Assets Jan 2010 - Jun 2010

...Accum Depr	Accum Depr FX	Accum Depr Tax	Accum Dep	Purchase Price	Purchase Price (Forex)	Purchase Price (Tax)	Ctrl Acct...
701.68	92.92	718.68	1000068	305,000.00	40,000.00	305,000.00	1000068
7,848.10	889.16	7,908.86	1000071	142,500.00	16,020.00	142,500.00	1000071
1,638.57	209.88	1,648.38	1000073	19,800.00	2,520.00	19,800.00	1000073
10,188.35	1,192.96	10,275.92		467,300.00	58,540.00	467,300.00	

21 record(s) listed

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Health Check 103: Assets Jan 2010 - Jun 2010

21 record(s) listed

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Slide notes: In both cases, these totals need to be correlated with the same Control Account numbers from the Asset Control Accounts in the report at the top.

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Asset Ctrial Accounts Jan 2010 - Jun 2010

Ledgercode.....	*Description.....	...Actual YTD	Asset Forex YTD	Asset Tax YTD
10-00-00-68	ASSET CAPITAL, VEHICLES	305,000.00	40,000.00	305,000.00
10-00-00-69	ASSETS, ACCUM DEPR, VEHICLES	-701.68	-92.92	-718.68
10-00-00-70	ASSET CAPITAL, COMPUTERS	142,500.00	16,020.00	142,500.00
10-00-00-71	ASSETS, ACCUM DEPR, COMPUTERS	-7,648.10	-889.16	-7,908.86
10-00-00-72	ASSET CAPITAL, AIR CONDITIONERS	19,800.00	2,520.00	19,800.00
10-00-00-73	ASSETS, ACCUM DEPR, AIR CONDITIONERS	-1,628.57	-209.88	-1,648.28

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Health Check 102: Assets Jan 2010 - Jun 2010

...Accum Depr	Accum Depr FX	Accum Depr Tax	Accum Dep
701.68	92.92	718.68	1000068
7,848.10	889.16	7,908.86	1000071
1,638.57	209.88	1,648.38	1000073
10,188.35	1,192.96	10,275.92	

21 record(s) listed

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Health Check 103: Assets Jan 2010 - Jun 2010

Purchase Price	Purchase Price (Forex)	Purchase Price (Tax)	Ctrl Acct...
305,000.00	40,000.00	305,000.00	1000068
142,500.00	16,020.00	142,500.00	1000070
19,800.00	2,520.00	19,800.00	1000072
467,300.00	58,540.00	467,300.00	

21 record(s) listed

Slide 19

Slide notes: This is an optional verification, but it is something that the Asset Management Accountant and the Auditor may want to do.