

### **Supporting evidence for Blackline reconciliations**

- Bank statements (pdf or screenshot)
- Bank confirmations of receipts or payments (pdf or screenshot)
- Suppliers bank confirmations of receipts or payments
- Supplier invoice for prepayment
- Calculation basis for accrual e.g., PO, email from provider detailing costs or copy of contract
- Accrual calculation (spreadsheet)
- Contracts for grants or gifts
- Doctoral training award letters or contracts
- Agreements for endowments including schedule of payments
- Investment valuations from third party fund managers
- Share certificates for investments
- Board minutes for share capital and share premium movements
- Screenshots of values used to calculate internal holdings
- External financial statements for investments
- Lease agreements/schedules
- Calculation bases for impairment calculations
- Government pronouncements/legislation
- Accounting regulations
- Prior year financial statements, especially for low-risk accounts which have little movement