



Accountant-Records Request List—12/31/17 Audit-Returning Client

Please send all information in electronic format whenever possible.

A drop box is available for large or multiple documents.

Please contact us if a drop box is wanted at info@hoacpa.com.

1. Financial Statements/Management Reports

The monthly packet prepared for the board of directors.

- a. Year-End 12/31/17
- b. 1st month after year-end (when available) 01/31/18
- c. 2nd month after year-end (when available) 02/29/18
- d. Most recent month of current year ____/18

2. Financial Reports

- a. General Ledger Year-to-Date, audit year 12/31/17
- b. General Ledger Year-to-Date, next year YTD 2018

3. AR Reports (if not included in #1 above)

- a. Delinquent Accounts or AR aging 12/31/17
- b. Prepaid Report 12/31/17

4. Banks (if not included in #1 above)

- a. Operating-checking bank statement & reconciliation 12/31/17
- b. Reserve checking bank statement/recon 12/31/17
- c. Statements – All other accounts 12/31/17

(Including certificates of deposit; request from bank as necessary. Account history printout acceptable)

5. Check Registers

- a. 1st month after year end 1/31/18
- b. 2nd month after year end 2/29/18

6. Other

- a. Accounts Payable listing, if any 12/31/17
- b. Backup for any balances on balance sheet 12/31/17
- c. _____
- d. _____
- e. _____

7. At Site-Visit, Electronic Or In Box Pick-Up

- a. All Paid Invoices Audit Year 2017
- b. Paid Invoices First Two Months Next Year 2018