



Accountant-Records Request List—12/31/16 Audit-New Client-No prior audit

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. <input type="checkbox"/> Year-End | 12/31/16 |
| b. <input type="checkbox"/> 1 st month after year-end (when available) | 01/31/17 |
| c. <input type="checkbox"/> 2 nd month after year-end (when available) | 02/29/17 |
| d. <input type="checkbox"/> 1 st month of audit year | 01/31/16 |
| e. <input type="checkbox"/> 2 nd month of audit year | 02/28/16 |
| f. <input type="checkbox"/> Most recent month of current year | _____/17 |
| g. <input type="checkbox"/> Prior Year-End | 12/31/15 |

2. Financial Reports

- | | |
|---|----------|
| a. <input type="checkbox"/> General Ledger Year-to-Date, audit year | 12/31/16 |
| b. <input type="checkbox"/> General Ledger Year-to-Date, next year | YTD 2017 |

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

- | | |
|---|----------|
| a. <input type="checkbox"/> Delinquent Accounts or AR aging | 12/31/16 |
| b. <input type="checkbox"/> Prepaid Report | 12/31/16 |
| c. <input type="checkbox"/> Delinquent Accounts or AR aging, prior year | 12/31/15 |
| d. <input type="checkbox"/> Prepaid Report, prior year | 12/31/15 |

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

- | | |
|---|----------|
| a. <input type="checkbox"/> Operating-checking bank statement & reconciliation | 12/31/16 |
| b. <input type="checkbox"/> Operating-checking bank statement/recon, prior year | 12/31/15 |
| c. <input type="checkbox"/> Reserve checking bank statement/recon | 12/31/16 |
| d. <input type="checkbox"/> Statements – <u>All</u> other accounts | 12/31/16 |

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

5. Check Registers

- | | |
|--|---------|
| a. <input type="checkbox"/> 1 st month after year end | 1/31/17 |
| b. <input type="checkbox"/> 2 nd month after year end | 2/29/17 |
| c. <input type="checkbox"/> 1 st month of audit year | 1/31/16 |
| d. <input type="checkbox"/> 2 nd month of audit year | 2/28/16 |

6. Other

- | | |
|--|----------|
| a. <input type="checkbox"/> Accounts Payable listing, if any | 12/31/16 |
| b. <input type="checkbox"/> Backup for any balances on balance sheet | 12/31/16 |

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

- | | |
|--|------|
| a. <input type="checkbox"/> All Paid Invoices Audit Year | 2016 |
| b. <input type="checkbox"/> Paid Invoices First Two Months Next Year | 2017 |