



Accountant-Records Request List—12/31/16 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](mailto:info@hoacpa.com).

**1. Financial Statements/Management Reports**

*The monthly packet prepared for the board of directors.*

- a.  Year-End 12/31/16
- b.  1<sup>st</sup> month after year-end (when available) 01/31/17
- c.  2<sup>nd</sup> month after year-end (when available) 02/29/17
- d.  Most recent month of current year \_\_\_\_/17

**2. Financial Reports**

- a.  General Ledger Year-to-Date, audit year 12/31/16
- b.  General Ledger Year-to-Date, next year YTD 2017

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

- a.  Delinquent Accounts or AR aging 12/31/16
- b.  Prepaid Report 12/31/16

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

- a.  Operating-checking bank statement & reconciliation 12/31/16
- b.  Reserve checking bank statement/recon 12/31/16
- c.  Statements – All other accounts 12/31/16

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

**5. Check Registers**

- a.  1<sup>st</sup> month after year end 1/31/17
- b.  2<sup>nd</sup> month after year end 2/29/17

**6. Other**

- a.  Accounts Payable listing, if any 12/31/16
- b.  Backup for any balances on balance sheet 12/31/16
- c.  \_\_\_\_\_
- d.  \_\_\_\_\_
- e.  \_\_\_\_\_

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

- a.  All Paid Invoices Audit Year 2016
- b.  Paid Invoices First Two Months Next Year 2017