

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.*

* 1. [ ]  Year-End 12/31/17
	2. [ ]  1st month after year-end (when available) 01/31/18
	3. [ ]  2nd month after year-end (when available) 02/29/18
	4. [ ]  Most recent month of current year \_\_\_\_\_/18
1. **Financial Reports**
	1. [ ]  General Ledger Year-to-Date, audit year 12/31/17
	2. [ ]  General Ledger Year-to-Date, next year YTD 2018
2. **AR Reports (if not included in #1 above)**
	1. [ ]  Delinquent Accounts or AR aging 12/31/17
	2. [ ]  Prepaid Report 12/31/17
3. **Banks (if not included in #1 above)**
	1. [ ]  Operating-checking bank statement & reconciliation 12/31/17
	2. [ ]  Reserve checking bank statement/recon 12/31/17
	3. [ ]  Statements – **All** other accounts 12/31/17

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

1. **Check Registers**
	1. [ ]  1st month after year end 1/31/18
	2. [ ]  2nd month after year end 2/29/18
2. **Other**
	1. [ ]  Accounts Payable listing, if any 12/31/17
	2. [ ]  Backup for any balances on balance sheet 12/31/17
	3. [ ]  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
	4. [ ]  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
	5. [ ]  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. **At Site-Visit, Electronic Or In Box Pick-Up**
	1. [ ]  All Paid Invoices Audit Year 2017
	2. [ ]  Paid Invoices First Two Months Next Year 2018