

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](mailto: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