

List of Items for Year-End Review Engagement

- “Accountant’s Copy”** of QuickBooks file with “dividing date” set to December 31st (end of fiscal year)
- Bank Statements** for the year (with reconciliation report if completed). Cheques should be attached.
- Bank Statement** for the 1st month of the following year (with cheques attached)
- List of any **Undeposited Cash-on-hand** at the end of the year including *Float(s)*, and *Cash/cheques to deposit* (from Sales last day or so prior to year-end)
- Listing of any other **“Holdbacks Receivable”**
- Listing of **Trade Accounts Receivable** (printout from QuickBooks where applicable) with any notes made regarding items that need to be adjusted, doubtful, etc. Also please include a list of any invoices issued in January/February of the current year, for work that was “completed” prior to December 31st.
- Listing of **Work-in-Progress** listing customer name and amount to accrue, as well as revenue details, etc.
- Copies of invoices, etc re **Prepaid Items**. These include
 - Insurance documents (invoices / statement of coverage / payment plans)
 - Municipal taxes
 - Workplace Health & Safety “Notice of Assessment” for current year and previous year, and any statements for the year.
- Copy of invoices for all **‘Assets’** purchased during the year (eg. new furniture/equipment, computer eq, vehicle, etc. – if new loan /lease for capital asset additions, please include copy of these documents. Also incl details re disposal of Assets during the year. (Copy of purchase/sale agreement and/or invoices)
- Listing of **Accounts Payable** (printout fr QuickBooks where applicable) with any notes made regarding items that need to be adjusted, doubtful, etc.
- Copy of any bank **Line of Credit** Statements for the year, if applicable
- Copy of **Credit Card Statements** for the year. Please indicate if used exclusively for business, or indicate which expenses are business related.
- Listing including details and documentation re all **bonds** issued, repaid, and outstanding for 2015.
- Listing of **Wages Payable** or copy of first payroll in following year with indication of time/days to accrue.
- Copy of all **Payroll Source Deduction / Remittances** for the year.
- Copy of all **HST Returns/Remittances** and **Installments** for the year along with all support documents.
- Copy of all **Corporate Income Tax Assessments / correspondence from Canada Revenue Agency** including the Corporate Notice of Assessment received for the prior year Corporate tax filing.
- Copy of **Loan / Lease documents** for any new Financing obtained during the year as well as repayment schedules if available. Include any “operating leases” added during the year.
- Shareholder Investment** details for the year.
- T4 Summary / Payroll Summaries** for the current year and prior year if fiscal year end not Dec31.
- Documents re any wage subsidy and/or gov. assistance programs received.