

**CROSS & COMPANY**  
**CHARTERED PROFESSIONAL ACCOUNTANTS**  
**CORPORATE CHECKLIST**

**Requested Items**

BRING THE ITEMS THAT APPLY TO YOU

FOR THE CURRENT YEAR + UP TO THE DAY YOU COME IN

- Electronic copy of bookkeeping data, program name and version number, password where appropriate, and what backup software (and its version number) has been used
- Trial balance
- Petty cash details at year end
- Bank and credit card statements with cancelled cheques **PLUS ONE MONTH PAST YEAR END**
- Cheque stubs and deposit books
- Investment certificates to support year end values
- Copy of investment sales and purchases (or supply all statements for the year)
- Copy of investment T5 slips received
- Aged receivable listing that balances to General Ledger
- List of doubtful accounts (can be highlighted on aged receivable listing)
- List of subsequent receipts (can be highlighted on aged receivable listing)
- Back up of any other receivable (i.e. GST receivable, EHT receivable etc.)
- Inventory listing including date of count and method of valuing (cost or retail - if retail please indicate the markup rate)
- List of inventory write-offs
- Copies of all insurance policies or endorsements
- Detail of property, plant and equipment bought, sold or traded, and any related loans
- Bank statements to support bank loan values and/or lines of credit
- Accounts payable aged listing that balances to the General Ledger

- Remittance forms, from the month after year end, to support year end, to support year end values for GST, PST, WCB, EHT and source deductions
- Any assessments notice for government remittances
- Details for the pay period that includes year end - gross wage for the last pay period, dating for any wage payable outstanding at year end.
- Income tax instalment statements and notice of assessments (federal and provincial)
- Details of any change in share ownership
- Loan statements at year end (from bank)
- Details of loan payments including terms
- Details of new loans including security and terms (copy of loan agreement) Sales invoices / revenue statements
- Explanation of major fluctuations in revenue
- Explanation of major fluctuations in expenses
- Details of anything unusual for the period
- Union agreement and all salary scales
- Details of any contingent liabilities

**Points for Discussion**

Any major changes in the business during the year?

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Any significant events after the year end (lawsuit, change in business etc.)?

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Any problems or peculiarities in bookkeeping?

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Special attention needed for anything?

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**Other Information**

**Use of Home Office (Only if you have no business location)**

Square feet of office:

Insurance:

Square feet of home:

Utilities:

Mortgage of Interest:

Repairs:

Property Taxes:

Other:

**Personal Owned Auto Used for Business**

Year/Make/Model:

Insurance:

Total KM's for the year:

Loan Interest or lease/yr.:

Business KM's for the year:

Car washes:

Gas & Oil:

License:

Parking:

Other:

Repair & Maintenance:

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Other Information continued...

Business Expense Paid Personally but Not Reimbursed by Company

Meals/ Entertainment:

Hotels:

Promotions/gifts/tickets:

Travel Fares:

Auto (details above):

Loan Interest or Lease/yr.:

Office/postage/stationary:

Other: