

In order to facilitate the efficient processing of the year-end financial information, we ask that you provide the following:

- Detailed general ledger or back-up disk including user ID and password (if applicable).
- Deposit books, bank statements and cancelled cheques for the year for all bank accounts.
- Bank statements and cancelled cheques for the month following the year-end for all bank accounts.
- Copies of bank reconciliations for the year.
- Statements of investment activity for the year.
- Summary listing of sales invoices for the year with identification of any accounts that are either known to be uncollectible or are doubtful.
- Listing of accounts receivable (aged if possible) with identification of any accounts that are either known to be uncollectible or are doubtful.
- Listing of inventory on hand at year-end, with a brief description of how the amounts were determined.
- Listing of accounts payable and description of amounts owing.
- Bills of sale for any property, plant and equipment additions and/or disposals during the year and copies of any related finance documents.
- Details of any leased assets and copies of the lease agreements.
- Identification of any money that has been deposited to the business that is not from routine business transactions. This would include money from the sale of assets, personal funds injected into the business, private loans, business loans and any other non-routine transactions.
- Identification of all transactions in any miscellaneous or suspense accounts (if applicable).
- Details of large or unusual entries in expense accounts such as repairs and maintenance or office supplies.
- Corporate minute book.
- Payroll remittances and any assessment notices for the year.
- GST returns, related working papers and all assessment notices for the year.
- Notices of assessment and statements of account from Canada Revenue Agency and Alberta Treasury.
- Copies of all bank loan agreements and financing documents.
- Copies of any other documents relevant to the preparation of your year-end financial statements.

Please remember that no adjustments should be posted to the fiscal year end once the accounting records have been submitted to our office. The only adjustments to this period should be the year-end adjusting entries that have been agreed upon by yourself and our firm to complete your financial statements.

Furthermore, we remind you that any corporate income tax payable is due three months after year end and corporate income tax returns must be filed six months after year end.