

1	Confirm appropriate and up-to-date engagement letter that covers all services.
2	Send Pre-year End Tax Planning messages in good time of forthcoming year end.
3	Request records or confirmation that the bookkeeping system is up to date following the year end. Follow routinely until confirmation and / or related records are received.
4	Review records received or available in the client's bookkeeping system to ensure we have all the information necessary to prepare the accounts.
5	Add Accounts task to workplan, taking note of applicable filing deadlines.
6	Review file for any changes of address and tax reference etc.
7	Make enquiries with regard to missing information, either direct or from third-party sources.
8	Ensure we have the right work programme for the client.
9	Review the client's business for any specialist laws and regulations that we should consider when preparing the accounts.
10	Review last year's file for any significant issues or brought forward notes.
11	Perform preliminary analytical procedures to identify any unusual or unexplained movements and / or fluctuations.
12	Plan the work to be performed and prepare a detailed time budget.
13	Analyse the key control accounts and supporting schedules.
14	Review client's records and analyse information required for the client's Tax Return.
15	Calculate prepayments, accruals and depreciation amounts and analyse as appropriate.
16	Perform cut-off testing to ensure accounts are congruent with client's year end.
17	Prepare a list of journals and adjustments for posting to the final accounts.
18	Ensure lead schedules are complete and agree to the final accounts.
19	If Partnership, calculate Partner Profit Allocation in line with client's wishes.
20	Perform final analytical procedures and review the accounts for sense and accuracy.
21	Perform a disclosure check on the accounts.
22	Review wording of the Accountant's Report.
23	Transfer accounts details to client's Personal Tax Return or Partnership Tax Return as appropriate.
24	If Partnership, transfer details from Partnership Return to individual Tax Returns as appropriate. Check that profit allocation agrees to client's wishes.
25	Send draft accounts and draft Tax computations to the client via WeTransfer, arranging a review meeting or call to discuss as appropriate.
26	Send final Accounts, related Tax computations and Returns, and other enclosures to client via DocuSign for review and approval.
27	Once returned, sign Accountants Reports and submit to HMRC as appropriate.
28	Update internal records to reflect completion of the annual Accounts Preparation and Tax Preparation tasks, and forward HMRC Receipt to client for their records.
29	Remind client to make payment of tax in good time, providing a reminder of the payment reference, due date and payment methods.