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CHECKLIST

Bookkeeper Handover Checklist

A practical checklist to help Australian small businesses prepare a clean handover when bookkeeping moves from one provider to another.

BEFORE YOU START

A handover goes well when the position is known before the work moves. Where records are overdue or incomplete, a separate discovery or catch-up piece may be needed first, and any provider's acceptance will depend on fit, the information available and professional risk.

1. Current bookkeeping position

- [ ] Note the last period that was completed and reviewed.
- [ ] Note any periods that are behind, incomplete or unreviewed.
- [ ] Identify what the outgoing provider still intends to finish.

2. Accounting file and access

- [ ] Confirm who owns the subscription and who holds the file.
- [ ] List everyone with access, and the level of access each person holds.
- [ ] Agree when access will be transferred and when old access will be removed.

3. Bank and credit-card reconciliations

- [ ] Confirm which accounts are reconciled and to what date.
- [ ] Note any accounts, feeds or cards that are not connected or not reconciled.
- [ ] Flag unreconciled items that need explanation rather than a match.

4. Accounts receivable and payable

- [ ] Review outstanding customer balances and note anything disputed or very old.
- [ ] Review unpaid supplier balances and any scheduled or part-made payments.
- [ ] Confirm which balances are genuine and which are data left behind.

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5. Balance-sheet and clearing accounts

- [ ] Identify balance-sheet accounts that cannot be supported by evidence.
- [ ] Note clearing, suspense and loan accounts carrying unexplained balances.
- [ ] Ask who can explain each one before the handover completes.

6. Activity statement status, where relevant

- [ ] Confirm which periods have been prepared and lodged, and by whom.
- [ ] Confirm who will handle the period currently in progress.
- [ ] Note anything unresolved for the incoming provider and your registered adviser.

7. Payroll handover, where relevant

- [ ] Confirm the payroll software, the pay cycle and the current position.
- [ ] Confirm employee records, leave balances and payroll liabilities are up to date in the system.
- [ ] Confirm who is handling reporting and super for the period in progress.

> WATCH FOR
> Award interpretation and employment questions are not part of a bookkeeping handover. Those belong with the Fair Work Ombudsman or an appropriate workplace adviser.

8. Documents and records

- [ ] Confirm where source documents are stored and who can access them.
- [ ] Retrieve anything held only in the outgoing provider's systems or inbox.
- [ ] Agree how documents will reach the incoming provider from now on.

9. Responsibilities and approvals

Handovers slip when everyone assumes someone else is still doing a task. Write down who does what before the change takes effect.

- [ ] Confirm who supplies information, who approves work and who releases payments.
- [ ] Confirm what the business will keep doing itself.
- [ ] Confirm what your accountant or tax agent handles separately.

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10. Open issues and commitments

- [ ] List questions the outgoing provider has raised and not yet resolved.
- [ ] List anything promised to the accountant, a lender or another party.
- [ ] List coding questions and missing documents still outstanding.

11. What the incoming provider should understand on day one

- How the business trades, and what the file is meant to show.
- What is complete, what is behind and what is uncertain.
- Who to ask when something does not make sense.

NEXT STEP

If the answer to any of these is unclear, that is the conversation to have before the handover date, not after it.

WHAT NEXT?

If you are moving your bookkeeping, we can talk through what is involved and whether we are the right fit. If you would like help working through this, we can talk through where your numbers are now and what would help most. Book a free introductory call at www.loveyournumbers.com.au/contact.

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