



DOCUMENTS PROVIDED FOR THE AUDIT OF LIMITED LIABILITY COMPANIES

24.1.2018

This is a check list of documents that are usually needed for the audit of the Financial Statements. The list is not thorough. It will be assessed on a case-by-case basis if additional documents are needed for the audit.

The Financial Statements		Included	N/A
The Financial Statements	signed by the board of directors (and managing director) of the corporation	<input type="checkbox"/>	<input type="checkbox"/>
Balance Sheet Specifications		<input type="checkbox"/>	<input type="checkbox"/>
Vouchers for notes to the Financial Statements	if any notes to the Financial Statements are not otherwise obvious	<input type="checkbox"/>	<input type="checkbox"/>

Accounting Records		Included	N/A
Journal	as one document for the complete financial period (preferably electronic Excel-document)	<input type="checkbox"/>	<input type="checkbox"/>
General Ledger	as one document for the complete financial period (preferably electronic Excel-document)	<input type="checkbox"/>	<input type="checkbox"/>
Income Statement & Balance Sheet	on an account level	<input type="checkbox"/>	<input type="checkbox"/>
Vouchers	for the audited financial period	<input type="checkbox"/>	<input type="checkbox"/>
Salary accounting	salary cards, payslips, travel expense reports etc.	<input type="checkbox"/>	<input type="checkbox"/>
Annual Declarations	copies of the most recent annual declarations (salaries, pension insurance etc.)	<input type="checkbox"/>	<input type="checkbox"/>
Other Annual Declarations	copies of the most recent annual declarations of statutory insurances etc.	<input type="checkbox"/>	<input type="checkbox"/>
Cash journal	if the company has cash transactions	<input type="checkbox"/>	<input type="checkbox"/>
List of inventory	signed by the person responsible of the inventory	<input type="checkbox"/>	<input type="checkbox"/>
Accounts Receivable	an invoice logbook and a list of open accounts receivable	<input type="checkbox"/>	<input type="checkbox"/>
Accounts Payable	an invoice logbook and a list of open accounts payable	<input type="checkbox"/>	<input type="checkbox"/>
Balance Confirmations	if there are bank accounts that don't have bank statements for the final day of the audited financial period	<input type="checkbox"/>	<input type="checkbox"/>
Investment Portfolio Report	if there are securities, investments etc.	<input type="checkbox"/>	<input type="checkbox"/>
VAT Calculations	monthly printouts	<input type="checkbox"/>	<input type="checkbox"/>
Vouchers, General Ledger & Journal for the ongoing financial period	for the first month(s) of the ongoing financial period, which has started after the balance sheet date	<input type="checkbox"/>	<input type="checkbox"/>
The most recent Income Statement & Balance Sheet	on an account level for the ongoing financial period	<input type="checkbox"/>	<input type="checkbox"/>

Governance		Included	N/A
Minutes of the Board of Directors' meetings	held during the audited financial period and subsequent meetings held during the ongoing financial period (always for the meeting where the Financial Statements have been approved)	<input type="checkbox"/>	<input type="checkbox"/>
Minutes of the General Meetings	ordinary and extraordinary General Meetings held during the audited financial period and subsequent meetings held during the ongoing financial period (always the General Meeting where the previous Financial Statements have been adopted)	<input type="checkbox"/>	<input type="checkbox"/>
Loan Agreements	loans given and received during the audited financial period and loans given and received during previous financial periods that are unpaid at the end of the financial period	<input type="checkbox"/>	<input type="checkbox"/>
Confirmations by Financial Institutions on collaterals and liabilities	for the final day of the audited financial period (for example mortgages, pledges, leasing contracts, part-payment liabilities and collaterals, other liabilities and financial liabilities)	<input type="checkbox"/>	<input type="checkbox"/>
Shareholders' Agreement	if exists	<input type="checkbox"/>	<input type="checkbox"/>
The Extract from the Trade Register	if any changes have been made during or after the audited financial period	<input type="checkbox"/>	<input type="checkbox"/>
Articles of Association	if any changes have been made during or after the audited financial period	<input type="checkbox"/>	<input type="checkbox"/>
The list of Shareholders	if any changes occurred during the audited financial period	<input type="checkbox"/>	<input type="checkbox"/>
Material Contracts	if any changes occurred during or after the audited financial period (for example rental agreements, agreements between the group companies etc.)	<input type="checkbox"/>	<input type="checkbox"/>

Taxation		Included	N/A
Seasonal Tax Return Notifications	copies for the audited financial period	<input type="checkbox"/>	<input type="checkbox"/>
MyTax Declaration	for the final day of the audited financial period	<input type="checkbox"/>	<input type="checkbox"/>
Tax Declaration	a copy for the audited financial period (if already made)	<input type="checkbox"/>	<input type="checkbox"/>
Tax Assessment Decision	from the previous financial period	<input type="checkbox"/>	<input type="checkbox"/>
Advance Tax Ticket	the most recent one for the audited financial period	<input type="checkbox"/>	<input type="checkbox"/>
Annual Declarations	for the audited financial period (salaries, dividends etc.)	<input type="checkbox"/>	<input type="checkbox"/>
Real Estate Tax Ticket	if the company owns land and/or buildings	<input type="checkbox"/>	<input type="checkbox"/>
Tax Audit Report	if the company had a tax audit; a copy of the final report	<input type="checkbox"/>	<input type="checkbox"/>
Tax Instructions Received	if any instructions or preliminary rulings have been received from the tax authority during or after the audited financial period	<input type="checkbox"/>	<input type="checkbox"/>

For New Audit Engagements		Included	N/A
Previous Financial Statements	the Financial Statements, Balance Sheet Specifications, vouchers for notes to the Financial Statements, the auditor's report on financial statements and other auditor's reports	<input type="checkbox"/>	<input type="checkbox"/>
Contact details	e-mail address / mobile phone number / phone number	<input type="checkbox"/>	<input type="checkbox"/>
Memorandum of Association	copy of the documents if the financial period is the first one of the corporation	<input type="checkbox"/>	<input type="checkbox"/>