



## GUIDANCE ON DOCUMENTS TO REVIEW DURING THE NEW CLIENT ASSESSMENT

It is recommended that the following documents should be reviewed before accepting an engagement:

- Annual Financial Statements,
- Management Accounts,
- Trial Balance,
- Bank Statements,
- Loan Agreements,
- Shareholder Agreements,
- Memorandum of Incorporation (MOI),
- Company Registration Documents,
- Share Register,
- Share Certificates,
- Confirmation of Directors,
- Rental Agreements,
- Investments Statements,
- Title Deeds,
- List of Related Parties,
- Lease Agreements,
- Fixed Asset Register,
- Customer Age Analysis,
- Supplier Age Analysis,
- Inventory List,
- Supplier Agreements,
- Key Contracts,
- Payroll Report,
- List of Employees,
- Latest income tax return,
- Latest provisional tax return,
- Latest tax income tax assessment from SARS,
- Latest returns for all the tax types (VAT, Payroll, Customs, etc.)
- Latest statement of accounts for all tax types,
- Debt payment arrangements and
- Important Reconciliations.