

## DOCUMENTS PROVIDED FOR AUDIT / LIMITED LIABILITY COMPANIES

12.12.2022

This is a check list of documents that are usually needed for the audit of financial statements. The list is not exhaustive and it will be assessed on a case-by-case basis if additional documents are needed for the audit.

Financial Statements		File type	Included	N/A	Comments
Financial statements		PDF/Excel/Word	<input type="checkbox"/>	<input type="checkbox"/>	
Details of balance sheet items		PDF/Excel/Word	<input type="checkbox"/>	<input type="checkbox"/>	
Vouchers for notes to the financial statements		PDF/Excel/Word	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Accounting records</b>					
Journal	One document for the complete financial period	Excel & PDF	<input type="checkbox"/>	<input type="checkbox"/>	
General ledger	One document for the complete financial period	Excel & PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Income statement & balance sheet	Retrieve from the accounting system, breakdown on account level	PDF/Excel/Word	<input type="checkbox"/>	<input type="checkbox"/>	
Vouchers	All vouchers for the financial period		<input type="checkbox"/>	<input type="checkbox"/>	
Salary accounting	Monthly payroll, payslips, travel expense reports etc.		<input type="checkbox"/>	<input type="checkbox"/>	
Incomes Register	Record 600: Summary of payer's earnings payment data		<input type="checkbox"/>	<input type="checkbox"/>	
Social security invoices	Balancing invoices of accident insurance and unemployment insurance		<input type="checkbox"/>	<input type="checkbox"/>	
Cash journal	If there are cash transactions and the journal is not included in vouchers	PDF/Excel/Word	<input type="checkbox"/>	<input type="checkbox"/>	
Stock inventories	Product-specific, signed by the person responsible for the inventories	PDF/paperi & Excel	<input type="checkbox"/>	<input type="checkbox"/>	
Accounts receivable	Invoice logbook and a list of open accounts receivable	PDF/Excel/Word	<input type="checkbox"/>	<input type="checkbox"/>	
Accounts payable	Invoice logbook and a list of open accounts payable	PDF/Excel/Word	<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	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Investment portfolio reports	If there are listed securities, investments funds etc.	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
VAT calculations	Monthly printouts from the accounting system	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Material of subsequent financial year</b>					
Journal	Up-to-date accounting	Excel	<input type="checkbox"/>	<input type="checkbox"/>	
General ledger	Up-to-date accounting	Excel	<input type="checkbox"/>	<input type="checkbox"/>	
Income statement & balance sheet	Breakdown on account level, up-to-date accounting	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Vouchers	For the first months of the subsequent financial year		<input type="checkbox"/>	<input type="checkbox"/>	
<b>Governance</b>					
Minutes of Shareholders' meetings and appendices	Held during the audited financial period and subsequent financial period as well as unanimous decisions of the Shareholders' (always the meeting where the previous financial statements have been adopted)	Signed PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Minutes of Board of Directors' meetings and appendices	Held during the audited financial period and subsequent financial period (always the meeting where the financial statements have been approved)	Signed PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Loan agreements	Loans given and received	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Confirmations of 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)	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Shareholders' agreement	If prepared	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
List of Shareholders	If not provided for audit earlier	PDF/Excel/Word	<input type="checkbox"/>	<input type="checkbox"/>	
Material contracts	If not provided for audit earlier	Signed PDF	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Taxation</b>					
Self-assessed tax declarations	Tax declarations concerning value added tax and employer's contributions	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
MyTax summary	For the final day of the audited financial period	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Income tax declaration	For the audited financial period (if already filed)	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Income tax decision	From the previous tax year and audited tax year (if already issued)	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Income tax prepayment decision	For the audited financial period	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Annual declarations	For the audited financial period (dividends, shareholder loans etc.)	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Real Estate tax decision	If the company owns land and/or buildings	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Tax audit report	If the company has had a tax audit in the previous 5 years	PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Tax instructions received	If any written instructions or preliminary rulings have been received	PDF/E-mail	<input type="checkbox"/>	<input type="checkbox"/>	
<b>New Audit Engagements</b>					
Previous financial statements	Financial statements, details of balance sheet items, vouchers for notes, Auditor's report and other reports and memos from the auditor	Signed PDF	<input type="checkbox"/>	<input type="checkbox"/>	
Contact details for the client and accountant	E-mail and phone number		<input type="checkbox"/>	<input type="checkbox"/>	
Memorandum of Association	If the financial period is the first one of the audited entity	Signed PDF	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Other notes</b>					