

Monthly Bookkeeping Handoff

By Checklist

☐ Define the period and sources

☐ Identify the bookkeeping handoff

One record covers the specified business and reporting period. Complete the fields below without including private account contents.

☐ Name the business, packet owner and receiving bookkeeper

Use the business/work reference and the authorized recipient's work identity. State any division or activity excluded from this packet.

☐ Record the period start

Enter the agreed beginning of the records period.

☐ Record the period end

Enter the agreed end of the records period.

☐ Record the agreed handoff date

This is the packet handoff target, not a filing deadline.

☐ List the records expected for this period

Confirm the agreed list of bank and card accounts, payment processors, sales systems, expense sources, and other applicable records with the bookkeeper. Use account labels or masked identifiers and note new, closed, or inactive sources.

☐ Set up the approved handoff location

Create the period folder or packet in the approved secure location. Start an index organized by source and record type, and confirm the intended recipient and transfer method before adding private records.

☐ Carry forward unresolved records and corrections

Review the previous handoff for missing documents, open questions, or replacement files. Include newly available records with the original period and a clear correction label so they are not mistaken for new-period activity.

☐ Collect the agreed records

☐ Collect the agreed bank and card statements

Rename these starter statement checks for the actual masked account/source labels. Duplicate for each agreed account and remove examples that do not apply. Each source needs the agreed date coverage and all pages; flag a statement period that differs from the handoff period.

☐ Starter source: operating bank statement

Rename for the agreed masked account. Collect the complete statement and any agreed activity export needed to cover the handoff period. Record the actual coverage and secure file reference in the packet index.

☐ Optional source: business card statement

Rename or remove. Collect the complete statement and flag its cycle dates when they differ from the handoff month. Do not interpret a missing statement as no activity.

☐ Collect payment processor and settlement records

Rename for each actual processor and duplicate the report checks where independent sources are required. Preserve the date range, filters and source references in the packet index.

☐ Starter report: processor transactions and settlements

Rename for the processor or remove if none is in scope. Collect the agreed transaction and payout/settlement exports, with dates and identifiers that let the bookkeeper connect them.

☐ Starter report: processor fees, refunds and disputes

Use the source's agreed report(s). Include relevant fees, refunds and disputes for the same coverage period; flag unavailable reports in the gap list.

☐ Collect sales invoices and credit notes

Gather the period sales invoice register or export and the supporting invoices and credit notes requested by the bookkeeper. Include voided or corrected documents with their status visible, rather than silently removing them.

☐ Collect supplier bills and supplier credits

Gather the supplier bills, credit notes, and relevant statements requested for the period. Preserve the supplier document numbers and identify replacement versions; flag documents that have been requested but not received.

- ☐ **Collect expense claims and supporting receipts**
Gather the agreed expense claims and readable receipts, with the submitter and business-purpose information already recorded through the normal process. Flag missing support or unclear details for clarification instead of inventing them.
- ☐ **Gather other records on the agreed source list**
Collect applicable records such as approved payroll summaries, petty-cash records, or documents for separately agreed one-off transactions. Keep payroll and other sensitive material in restricted approved locations and link only to recipients who are authorized to see it.
- ☐ **Check coverage and resolve gaps**
 - ☐ **Check export date ranges and source coverage**
For every export, record the source, dates, and any filters used. Check that all agreed accounts and sources are represented, including an explicit source-confirmed no-activity note where relevant; flag partial or unavailable exports.
 - ☐ **Check that documents are complete and readable**
Open the files and confirm that dates, document numbers, amounts, and all pages are legible. Replace broken, cut-off, password-inaccessible, or incomplete files through the approved route and keep any unresolved problem visible.
 - ☐ **Check supporting-record coverage**
Compare the collected records with the source list and agreed transaction exports to spot missing receipts, invoices, credits, or settlement reports. Note the relevant transaction or document reference for each gap; this completeness check is not an accounting reconciliation.
 - ☐ **Identify duplicates and superseded versions**
Check repeated filenames, document numbers, and prior-period carryovers for duplicate or replacement records. Label the version to use and explain the relationship in the index; preserve originals under the existing retention process.
 - ☐ **Record missing items and request the facts**
Record each missing source/document, the fact needed, owner and expected date, or reference the controlled gap list. Enter "None identified" only after checking. Add separate assigned follow-up tasks for outstanding records; a filled gap field does not resolve them.
 - ☐ **Explain unusual activity using verified facts**
Add short factual notes for items the bookkeeper may not recognize, such as a changed supplier name, a duplicate charge, or a refund linked to an earlier purchase. State what is known, link supporting evidence, and leave uncertain treatment to the bookkeeper.
- ☐ **Hand over the packet and track receipt**
 - ☐ **Finish the packet index and exception summary**
Link the final files by source and record type. Summarize missing items, coverage gaps, corrections, and unanswered questions with owners and dates; distinguish records supplied from records still outstanding.
 - ☐ **Verify the recipient can open the packet**
Check the final links, file permissions, and any required secure-transfer steps for the named authorized recipient. Confirm access through the approved process without putting passwords, full account identifiers, or sensitive record contents in task notes.
 - ☐ **Send the packet and record what was handed over**
Use the agreed secure method to send the packet and exception summary to the authorized bookkeeper. Record the date, recipient, packet location, and version or snapshot so later additions can be distinguished from the original handoff.
 - ☐ **Confirm receipt and track follow-up questions**
Record who acknowledged access, when, and which packet version they received. Record immediate questions or reference the follow-up list. Receipt does not mean the books are complete.
 - ☐ **Close remaining record requests after verification**
Add a separate task for each missing document/question with its owner and next date. Leave this closure action open until the agreed packet scope is supplied or the bookkeeper explicitly accepts the documented exclusions and owned follow-up. Label later additions with their original period and supplement date.