

Books & Records Checklist

Liquidation or Voluntary Administration

- **Financial information, including:**
 - Cashbooks
 - General ledgers (hard copy and electronic files)
 - Financial statements (last 3 years)
 - Management accounts (including profit & loss statements and balance sheets)
 - Bank statements and reconciliations
 - Cheque books and deposit books
 - EFT receipts and payments
 - Budget and cashflow forecasts
 - Accounts receivable ledger
 - Accounts payable ledger
 - Stock listings & stock-take information
 - Work in Progress (WIP) reports
- **Business records, including:**
 - Sales quotations and invoices
 - Customer/debtor correspondence
 - Purchase invoices
 - Unpaid invoices
 - Supplier/creditor correspondence
 - Taxation records, including income tax returns, business activity statements, running balance account statements and correspondence (including ATO demand letters, ATO repayment letters and Director Penalty Notices)
 - Asset registers/Depreciation schedules
 - Insurance documentation
 - Investments documentation
 - Copy of electronic accounting records (MYOB, Quickbooks, etc.)
- **Business or strategic plans**
- **Employee related records, including:**
 - Employment contracts
 - Personnel files
 - Payroll records
 - Superannuation records
 - Taxation records
 - Outstanding entitlements records
- **Secretarial volume (corporate register) and associated documents including:**
 - Shareholder register
 - Annual Returns & ASIC forms
 - Minutes of meetings of directors and/or members
- **Legal documents including:**
 - Charges and caveats
 - Demands, writs and summonses
 - Legal actions
 - Rental agreements
 - Hire purchase and lease agreements
 - Any other finance agreements (e.g. bank borrowings), correspondence and security documents
 - Credit applications
 - Retention of title agreements
 - Guarantees provided
 - Patents and trademarks
 - Licence agreements
 - Franchise agreements
 - Trust deeds
- **Web pages**
 - Domain details
 - Username and password
 - Service provider details