THE MONTH-END REVIEW CHECKLIST

10 checks before you send a client their books

Run it on every client, every month. Tick each check, initial it, and file this sheet with the workpapers.

Client	Period end	Prepared by	Reviewed by

Part 1 · The balance sheet is right

Checks 1–5

- [ ] **1 Reconcile every bank, card and loan account to its statement**

  Confirm book balance equals statement ending balance. Save the rec report. Investigate any uncleared item older than 60 days instead of rolling it forward.

  Initials

- [ ] **2 Clear Uncategorized, Ask My Accountant and Undeposited Funds to zero, or explain what's left**

  Open each register for the period. Clear every line, or note down why it stays. Check Opening Balance Equity while you're there: it should be zero.

  Initials

- [ ] **3 Tie AR and AP aging to the balance sheet; note anything over 90 days**

  Run both aging summaries as of period end. Match the totals to the AR and AP balances to the cent. Give every 90+ day item a status: chasing, disputed, or write-off.

  Initials

- [ ] **4 Match payroll, sales tax and loan balances to their source statements**

  Check payroll liabilities against the provider's report, sales tax payable against the agency liability report, and loan principal against the lender statement or amortization schedule.

  Initials

- [ ] **5 Confirm retained earnings are unchanged since the last year-end close**

  Compare to the figure you closed the prior year at. If it moved, someone posted into a closed year. Find the entry before anything else.

  Initials

Part 2 · Review and hand-off

Checks 6–10

- [ ] **6 Explain every account over your flux threshold in one line**

  Compare to last month and the same month last year. Explain the cause, not the number: "annual insurance renewal," not "up $4,200."

  Initials

- [ ] **7 Confirm every manual journal entry has a poster, support and, if it's an accrual, a reversal**

  Pull the journal report filtered to manual entries. Confirm each one shows who posted it and has its backup attached. Set accruals to reverse on day one of next period.

  Initials

- [ ] **8 Check this client's own rules**

  List the quirks only you know: class or location tracking, unusual GL codes, reporting preferences, exceptions. Write them here once so the next close doesn't depend on memory.

  Initials

- [ ] **9 Answer last month's questions in the package, then lock the period**

  Resolve every open item from last month's notes, or carry it forward on purpose. Set the closing date with a password so nothing posts back into the period.

  Initials

- [ ] **10 Write the cover note**

  Keep it to three to five lines: what changed this month, what you need from the client, and what's still open. It's the only part most owners read.

  Initials

Prepared by · date

Reviewed by · date

Sent to client · date

Be 80% done before the close starts

Import this checklist into Aqqrue, attach each client's rules once, and let it prep the reconciliations, JEs and accruals for your review, fully synced with QBO.

Get early access