Catholic CPA Prepared-by-Client Request List

A starting request list to organize support before a CPA audit, review, compilation, or financial statement engagement.

Area	Documents to prepare	Owner
Entity and governance	Articles, bylaws, finance council or board roster, minutes, diocesan correspondence, report requirement wording	
Accounting reports	Trial balance, general ledger, chart of accounts, adjusting entries, prior-year financial statements	
Cash and bank	Statements, reconciliations, authorized signer list, bank confirmations if requested	
Revenue	Offertory, online giving, grants, donor restrictions, program service, pledge/capital campaign activity	
Expenses	AP aging, vendor files, credit card statements, approvals, unusual transactions	
Payroll	Payroll registers, W-2 totals, clergy compensation, stipends, benefits, retirement, payroll tax filings	
Debt and leases	Loan agreements, amortization schedules, covenants, lease contracts, board approvals	
Form 990	Prior return, governance answers, compensation support, functional expense allocation, related organizations	

How to use this list

- Create a shared folder with numbered subfolders matching the areas above.

- Put a PDF and spreadsheet copy in the folder when both are useful.

- Flag anything that is unavailable, unreconciled, or waiting for board/finance council approval.