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 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

- **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.)

- **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