**Handover Checklist**

While it is not a formal requirement to provide a handover to a bookkeeper taking over a client’s accounts, we recommend using a handover checklist as a professional courtesy to let the incoming bookkeeper know about the state of the client’s accounts.

Often some matters remain unfinished when a client decides to change bookkeepers you wish to inform the next bookkeeper about.

The handover checklist is an opportunity to communicate professionally with fellow bookkeepers and inform them of practical information the client may not be aware of, queries in process, matters needing further investigation, or documentation required.

Use the checklist inform the incoming bookkeeper about registrations, reconciliations, balance sheet matters, payroll details, outstanding matters and more to give them a head start on providing the client with continuing professional services.

If you are the outgoing accounting technician, complete the checklist as a courtesy to the incoming bookkeeper. If you know the contact details, send the handover directly and cc the owner. If not, send it to the business owner and request that they pass the checklist on to the new bookkeeper. Depending on the situation and whether you have permission to contact the tax agent, sending it to the tax agent might be appropriate.

Whether or not it has been requested, we recommend completing it and providing it to the business owner before or with your final invoice for fees. This protects you by validating the state of the accounts and client affairs at the time of ceasing your engagement.

If you are the incoming accounting technician, you can request a handover be completed and provide the outgoing bookkeeper with the checklist. The other person is not obliged to complete it, but you have a better chance of receiving it if you request it.

**Professional Communications**

When used together, the ethical letter and handover checklist is a professional communication package that lets the client and other professionals know that you are acting in the client's best interests and wish to assist the transition and to prepare for the engagement skilfully.

[AAT – Handover Checklist](https://www.aat.org.au/AAT/AAT/Member_Resources/Checklists.aspx)

[AAT – Ethical Letter Template](https://www.aat.org.au/AAT/AAT/Member_Resources/Templates.aspx)