

BIA Client Assistance Package

BIA Name

BIA Contacts

Lead Contact and Bookkeeper Contact

Lead Contact for Audit Questions
Name

Phone

Email

Bookkeeper contact for accounting questions
Name

Phone

Email

Deadlines

- 1 Books and records to be prepared by client (as described below) for each BIA are to be delivered to Julia Davis (Julia.Davis@hamilton.ca) at the City of Hamilton by **February 28, 2019**. Please ensure that the information provided is complete based on this document before submission as it will be reviewed by City staff before submission to the auditor.
- 2 Once the information is provided to the auditors, they will be in contact with you to set up a date that works best with you for questions. This will most likely be within one week of the information being submitted to the auditors.
- 3 Audited financial statements should be in a timely fashion in order to be included in the City's financial statements.

4 **BIA Board Date for Statement approval**

Date for FS Approval

It is important that once the date is set, that should the date need to change, notice is given to KPMG

Data

Please note that KPMG's files are digital, so when available, we would appreciate receiving information in electronic format (i.e. Excel) via email or USB. We will scan any hardcopy documents provided.

Revenue and Accounts Receivable

- Accounts receivable reconciliation at December 31, 2018
- Access to Deposit books covering the period from January 1, 2019 to Ferbruary 28, 2019 ***
- Listing of deferred revenue and supporting documentation

Expenses and Accounts Payable

- Accounts payable reconciliation at December 31, 2018
- Access to invoices during the year***
- Listing of payments (cheques, eft) from January 1, 2019 - February 28, 2019
- All HST forms for the fiscal year, if applicable

Tangible Capital Assets

- Listing of significant capital asset additions and disposals during the year and supporting documentation
- Capital asset continuity schedule ending December 31, 2018

Audit Questions

For each of the following questions, please answer and if more information is required in the response, attach as another document.

Y/N

- Are you aware of any claims or litigations outstanding against the BIA
- Are you aware of any non-compliance with laws or regulations
- Are you concerned that the BIA would not be able to continue operations in 2019
- Are there any commitments or contingencies for 2019 (if so please provide)
- Are you aware of any fraud, internal or external, that occurred during the year

Best Tips

- Has the tax levy default been recorded to ensure ending Due to/from City agrees with City balance?
- Has a review been done of expenditures incurred to ensure capital assets are appropriately recorded?
- Have all adjustments from the prior period audit been recorded?
- Have invoices received after year end been reviewed to ensure they are recorded in the correct period?

**These items will need to be requested from time to time, but are not required to be provided all at once.
We just request that these items be available should we need to look at supporting invoices or deposits**