

01 / THE HANDOFF THAT COMES BACK

Before the reviewer can review.

A practical handoff standard for accounting and CAS firms with a delivery team.

The numbers are attached. The reviewer still has to reconstruct the preparation. Use this kit to put the sources, checks and questions beside one monthly reporting pack.

FICTIONAL EXAMPLE | BIRCH SERVICES | SEPTEMBER 2026

From Alex, preparer, to Jordan, reviewer

September pack attached. Bank is done. Legal fees are up. There is a question on the new customer contract. Ready for review.

Four questions the reviewer has to send back.

1

Which version am I reviewing?

The note does not identify the reporting basis, ledger export or report version.

2

What does done mean?

It does not distinguish a prepared reconciliation from a completed review.

3

What explains the movement?

Legal fees are up, but the amount, explanation and support are missing.

4

What decision do you need?

The contract question has no context, evidence owner or next step.

Start with one handoff. The next page shows the same pack with its preparation made visible. Page 3 explains the standard. Page 4 shows how to use the editable Excel sheet.

Fictional example. All people, client details, figures and support references are invented for teaching.

02 / THE SAME HANDOFF, PREPARED FOR REVIEW

Put the preparation beside the pack.

Fictional example | Support IDs below refer to invented files.

CLIENT / PERIOD	Birch Services client alias C17 September 2026 accrual basis
PREPARER / REVIEWER	Alex / Jordan Handoff: 6 October 2026 Draft pack v1

SOURCES AND VERSIONS

S1 September ledger export and draft reporting pack v1	Exported 6 Oct 2026 at 09:00; accrual basis; reports tied to this export.
S2 September bank reconciliation v1	Prepared by Alex on 5 Oct; cash agrees to S1; reconciling items listed. Reviewer approval remains open.
S3 Professional fees movement bridge and invoice support	September \$18,000 less August \$12,000 = \$6,000 increase. Two one-off legal invoices of \$3,000 each explain the increase.

CHECKS PERFORMED | APPROVALS REMAIN SEPARATE

CHECK	RESULT	SUPPORT / LIMIT
Draft reports to ledger export	Agrees	S1: same period, basis and export version.
Ledger cash to prepared reconciliation	Agrees	S1 and S2; reconciliation review still required.

SIGNIFICANT MOVEMENT

September \$18,000; August \$12,000. S3 identifies two one-off legal invoices of \$3,000 each. This explains the movement; the reviewer still evaluates the support and treatment.

OPEN ITEM D1 | DECISION FOR JORDAN

The contract includes an acceptance milestone. The D1 support file contains the contract, a project-lead completion record dated 29 Sep and customer acceptance dated 2 Oct. Question for Jordan: what treatment is appropriate at 30 Sep? The preparer has recorded the facts; the decision remains open.

Jordan will evaluate D1 and decide the treatment by 8 Oct. Alex will provide any further evidence Jordan requests and update the pack after approval.

Handoff status: Ready for review. D1 is explicit and supported, but still needs Jordan's judgment. Reports remain draft. Do not release reports or post a related adjustment without the required approval.

03 / WHAT CHANGED

Make ready for review specific.

The pack now distinguishes completed preparation from the judgment that remains.

- 1 Name the version.**
S1 identifies the period, reporting basis and export time. Jordan can identify what Alex prepared and the version to review.
- 2 State the check and its limit.**
Cash agrees to the prepared reconciliation. That is a specific check; it does not mean the reconciliation or the reports have been approved.
- 3 Explain the movement with support.**
The \$6,000 professional fees increase has an explanation and a support reference. Jordan can evaluate it without first rebuilding the bridge.
- 4 Prepare the decision.**
D1 includes the relevant dates and evidence, names Jordan as the decision maker and sets a date. The accounting judgment remains with the reviewer.

A pack may be ready for review with an unresolved judgment item when the reviewer has the available evidence, the decision question and any agreed limitation. Missing preparation is not the same as necessary review.

Before handing the pack to the reviewer

- ☐ Identify the period, basis and source versions.
- ☐ Record the checks performed and where their support sits.
- ☐ Explain significant movements with support, using the firm's criteria.
- ☐ Give each open item an owner, next action and date.
- ☐ State the reviewer's decision question and available evidence.

These prompts support your existing close procedures. They do not certify completeness or establish hours saved.

04 / USE IT ON YOUR NEXT CLOSE

One client. One reporting pack.

Open Close-Handoff-Sheet.xlsx and duplicate the Handoff tab for the client and period.

- 1 Choose one close**
Use the editable sheet for one client and one reporting pack. Keep your firm's close procedures and review criteria.
- 2 Prepare the handoff**
Replace the prompts with the period, sources, checks and explanations. Use secure internal file references; the kit does not require an upload.
- 3 Review the open work**
If support is missing, name who will obtain it and when. A decision can stay open for the reviewer when its evidence and question are clear.
- 4 Record one return**
If the pack comes back, note what was missing, who supplied it and whether the same issue occurred last close. Discuss the cause before adding more checks.

Using the Excel sheet

Type in the pale amber cells. Status and checklist entries are manual. Use N/A with a reason where a field does not apply. No calculation or automatic approval is performed. Add rows if you need them and recheck the print layout.

What still comes back to you?

If a clearer handoff does not address the repeated work, walk one typical close with Owen in a free 20-minute Close Teardown. Examine what creates the work, what still needs a person and where a system could help.

No system access or installation. No obligation to buy. Request a written map on the call and Owen sends it within 48 hours. You can book without completing the kit.

Book a free Close Teardown

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