

key area	what to consider	satisfied
<p>✓ <b>financial accounts</b></p>	<p>Have you crosschecked and undertaken an analysis to substantiate any adjustments to the financial accounts to confirm the earnings of the Business?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>✓ <b>reconciliation of management accounts</b></p>	<p>Have you conducted a reconciliation of the management accounts to the accountant's financial accounts for the last two years to confirm any differences?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>✓ <b>financial performance</b></p>	<p>Have you identified any material variances in the financial performance over the past 2-3 years, why these occurred and the implications?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>✓ <b>debtors + creditors</b></p>	<p>Have you identified any risks associated with the business' current debtor and creditor profile? Are there any arrears? Poor payment cycles? Working capital impacts?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>✓ <b>monthly cashflow</b></p>	<p>Have you reviewed and assessed the monthly cashflow profile of the business to identify tight periods that impact working capital and why?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>✓ <b>one off non-reoccurring revenue lines</b></p>	<p>Have you reviewed to assess if the performance of the business has been improved by any one off non-reoccurring revenue lines?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>✓ <b>tax, bas + gst</b></p>	<p>Have you conducted a tax and BAS/GST liability reconciliation to confirm status and any variances of a material nature?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>