# Before you send: client report checklist

Report/client: _____ · Period: _____
Prepared by: Reviewer/date: _____

Planning checklist only. Checks do not establish financial accuracy, permission or professional approval.

## Context

☐ Entity, audience and decision confirmed. ☐ Exact period, currency and cash/accrual basis recorded. ☐ Unknowns visible.

## Sources

☐ Expected vs supplied files listed. ☐ Sheets, pages and rows used or omitted recorded. ☐ Cached formulas reviewed; missing records are not treated as zero.

## Claims

☐ Important amounts traced. ☐ Formulas, units and denominators checked. ☐ Observations separated from proposed causes and unsupported claims.

## Actual output

☐ Download opened in recipient’s likely app. ☐ Tables, clipping, fonts, headings, links and appendix disclosure checked. ☐ Accessibility limitations recorded.

## Release

☐ Private notes and unnecessary originals removed. ☐ Recipient permission/access/expiry and exact version confirmed. ☐ Decision owner and next action named.

## Stop if unresolved

Obtain comparable inputs for mismatched periods, currencies or bases. Show a missing budget as unknown and a zero-denominator percentage as undefined. A sent email is not proof of receipt.