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| Text  Description automatically generated | End of yearAccounts Receivable Review Checklist |

| Done? | Item | Items Needed to Complete | Who is responsible | Date | Date |
| --- | --- | --- | --- | --- | --- |
|[ ]  AR Analysis | After all payments are posted and all billing is completed; review AR Aging |  |  |  |
|[ ]  Bad Debt Analysis | Determine which of the aged Accounts Receivable balances are at risk for collection to determine a Bad Debt reserve for Accrual basis accounting |  |  |  |
|[ ]  Bad Debt Analysis | Determine which of the aged Accounts Receivable balances are at risk for collection to determine a Bad Debt write off for Cash basis accounting |  |  |  |
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