

CZECH COMPANY / CLIENT CHECKLIST

Accounting handover checklist

ORNEVIO completes this checklist, requests the records and follows up with your previous accountant. Standard handover is included in every ongoing accounting package.

WHAT WE NEED FROM YOU

Your company name or IČO, the previous accountant's contact, permission to contact them and your intended start date. Share any relevant documents held only by your company.

RECORDS ORNEVIO REQUESTS	WHAT ORNEVIO CHECKS
01 Books and opening balances Účetní deník (journal), hlavní kniha (general ledger), obrátová předvaha (trial balance), chart of accounts and relevant analytical records. [1]	Periods, cut-off and ledger totals; continuity of closing and opening balances; unexplained differences.
02 Receivables, payables and advances Open customer and supplier invoices, ageing, credit notes, advances, unmatched payments and disputed balances.	Invoice-level balances against control accounts; unmatched or disputed items identified for follow-up.
03 Banks, cash and payment providers Bank and cash statements; Stripe, Paddle, Wise or Revolut transactions, fees, refunds, disputes and payouts where used.	Statement coverage, balances, clearing accounts and payout timing; provider records against the bank and ledger.
04 Invoices and source documents Issued and received invoices, receipts, contracts, loans, leases and other supporting documents; available original electronic files.	Readable files, ledger-to-document links, period coverage and missing attachments or records.

The request is tailored to your company and the agreed periods. ORNEVIO records what has arrived, what was checked, what is missing and who is responsible for the next action.

TAX, PAYROLL AND ACCEPTANCE

Taxes, payroll and access

The handover covers the applicable areas below. Current filing and payroll deadlines remain in force, with a named responsible person for each open obligation.

RECORDS ORNEVIO REQUESTS

WHAT ORNEVIO CHECKS

05 Taxes, filings and correspondence

Registrations; VAT/DPH records, returns, KH/SH and OSS where relevant; tax balances; submission confirmations and open official notices.

Prepared vs submitted or accepted filings; delivery evidence, response dates and the next filing responsibility.

06 Payroll and employees

Employee records, **mzdové listy**, payroll totals, leave and deductions; registrations and accepted ČSSZ/JMHZ and insurer filings where relevant.

Employee and period coverage, next payroll run, cumulative figures, outstanding submissions and active mandates. [3]

07 Assets, financing and annual work

Asset and depreciation registers, inventory where relevant, loans, founder funding, financial statements, tax returns and closing schedules.

Supporting schedules against balances; depreciation continuity; unfinished annual work and its responsible provider.

08 Access, exports and historical archive

Transferable exports and backups, original records, archive locations, portal mandates, saved messages and delivery evidence.

Files open, access works and retention responsibility is agreed. Named access replaces shared personal passwords. [1, 2, 4]

CONDITIONS FOR ACCEPTING THE HANDOVER

ORNEVIO does not sign a protocol confirming a complete handover while required records or supporting evidence are missing, or while agreed checks remain incomplete. Any acknowledgement then records only partial receipt, with specific reservations.

Any signature on your company's behalf requires verified authority. [2]

Historical reconstruction, corrections, overdue filings or a provider dispute require a separately agreed scope and fee before additional work. This checklist does not grant authority or certify historical accounts.

CZECH REFERENCE POINTS / CHECKED 20 OCTOBER 2026

[1] Accounting Act 563/1991 Sb. - books, responsibility and archive.

[2] Gov.cz - scope and effectiveness of tax representation.

[3] ČSSZ - mandates and JMZH access, June 2026 changes.

[4] DIA / Datové schránky - authorised access and account roles.