SAMPLE 01 · RECORDS INVENTORY AND GAP MAP

What is ready?
What still needs an answer?

> **Entirely fictional example.** “Sample Kitchen” and every source/status below are invented to show the format. No client records were used. This is not a completed assessment, accounting opinion or certification.

An initial preparation phase organizes the agreed records by period, identifies missing items and gives the owner a written map of what needs attention. The actual scope and required sources depend on the business and its advisers.

Item	Period / source label	Example status	Who owns the next step?
Monthly financial statements	Sep 2024–Aug 2026 monthly-financials	**One month missing**	Bookkeeper: provide July 2026 or explain why it is unavailable.
Annual tax returns	2023–2025 annual-returns	Versions to confirm	Accountant: confirm which filed versions are current.
Sales and deposits	Aug 2026 POS-summary / bank-summary	**Difference unexplained**	Analyst: document the sources and questions. Accountant approves treatment; no balancing entry is invented.
Payroll summary	Sep 2024–Aug 2026 payroll-export	Available for comparison	Owner: confirm the correct entity and covered pay periods.
Equipment schedule	Current equipment-list	**Owned / leased unclear**	Owner: supply purchase or lease records. Adviser reviews implications.
Operating responsibilities	Current manager-interview-notes	Handoff draft	Manager: confirm recurring jobs, backups and authorized system access.

What the owner keeps: the agreed source inventory, missing-item/adviser question map and written scope for the next preparation phase. Original files stay identifiable; uncertain items remain open.

SAMPLE 02 · REQUEST LOG AND SCOPE OUTLINE

A clear job.
A visible next step.

Each request has a person responsible, a source, a status and a next action. This short fictional excerpt demonstrates the format, not an exhaustive buyer diligence checklist.

ID / request	Owner	Status / next action	Acceptance evidence
R01 · Missing financial month	Bookkeeper	Waiting for source. Follow up in the next agreed round.	Correct entity and period provided, or the gap remains explicitly disclosed.
R02 · Explain sales/deposit difference	Analyst + client accountant	Sources indexed; explanation needs adviser review.	Source-backed explanation approved by the accountant. No assumed adjustment.
R03 · Confirm equipment ownership	Owner + adviser	Lease evidence requested.	Schedule identifies owned and leased items with supporting source references.

What a written full scope covers

Records and limits

- Entity, restaurant, systems and accounts covered.
- Monthly and annual periods agreed.
- Combined buyer, adviser and missing-item request limit.
- Named delivery and review responsibilities.

Delivery and decisions

- Access needed before the schedule begins.
- Follow-up frequency and adviser review rounds.
- Milestones, fees and acceptance process.
- Change requests, pauses, termination and sharing rules.

> **The output is a preparation package, not a sale guarantee.** Book reconstruction, valuation, brokerage representation and professional legal/tax work are outside this preparation example. Your advisers' professional fees are separate. Unresolved issues remain visible at handoff.

The full package can include an indexed source folder, sourced monthly comparisons, request tracking, missing-item follow-up and an operating handoff. A real proposal identifies the work, people, price and timing before any commitment.