

Corporate CRA Audit Checklist

Ten steps the day a CRA audit letter arrives

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Work through these ten the day the letter arrives. Every step after the first one depends on knowing exactly how long you have.

- ☐ **1 Deadline diarised**
Counted from the date printed on the letter.
- ☐ **2 Scope identified**
Which accounts and which years are named.
- ☐ **3 Representative authorized**
Form AUT-01 filed so your CPA can act.
- ☐ **4 Point-person assigned**
One internal contact for all auditor questions.
- ☐ **5 Filings reconciled**
T2, GST/HST and payroll agreed to the ledgers.
- ☐ **6 Records assembled**
Six years of invoices, statements and contracts.
- ☐ **7 Submission indexed**
A cover sheet tying each document to a question.
- ☐ **8 Scope monitored**
Requests beyond the original mandate challenged.
- ☐ **9 Proposal letter answered**
Within the window, with supporting evidence.
- ☐ **10 Objection diarised**
Form T400A within 90 days of reassessment.

PRO TIP

Answer what was asked and nothing more. Volunteering extra documents widens the audit, and a broader audit is a longer and more expensive one.

What happens next

- 1** Scope reviewed
- 2** Fixed fee quoted
- 3** Response filed

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