

La Comptabilité Month Ahead

Issue 01 | November 2026 | Practice edition

SUBJECT: Before the next file reaches your reviewer

PREHEADER: Three checks for the November handoff, plus a sample working-paper format.

This month: make the open questions visible

Before adding another file to the review queue, look at the questions already waiting for a decision. Missing evidence, an unexplained reconciliation item and an unapproved journal should not all carry the same “in progress” status. Give each one an owner and a next action.

A five-minute file check

Choose one completed assignment. Can you trace the material balances to their sources? Can you tell proposed entries from posted entries? Is every outstanding question carried into the handoff? If the reviewer has to ask for a separate explanation, improve the schedule before repeating the process across more files.

US deadline watch

The IRS 2026 calendar lists 2 November for Q3 Form 941. Filing relief to 10 November depends on full, timely deposits. Keep return-filing dates separate from payroll deposit obligations. Check taxpayer-specific relief before relying on the standard date.

Source checked 20 October 2026: IRS Publication 509

Resource of the month

The fictional P-001 review pack shows a cash reconciliation, proposed entry, trial-balance bridge and open-question register. It demonstrates the format rather than a client outcome.

For your team meeting

Ask: “Which question keeps returning because nobody owns the answer?” Choose one and assign the source, decision owner and next review date.

Editorial approval required before sending. Apply the actual recipient permissions and unsubscribe process in the sending platform.