

Offshoring Readiness Checklist

Agree the file, controls and handoff before work starts.

A practical intake tool for the practice assigning work. Complete one checklist per assignment. It records proposed controls; it does not certify that they exist.

1. Define the file

- Record entity code, country, periods, account volumes and the exact deliverables.
- Identify opening-balance evidence, unresolved prior-year items and excluded work.
- Name the responsible partner and reviewer; agree what counts as an accepted handoff.

2. Agree access and information handling

- List approved systems, named users, permissions and authentication requirements.
- Map where records and working papers will be viewed, stored, exported and retained.
- Establish client permissions, overseas-processing terms and any taxpayer consents before access.
- Assign an owner for incident escalation, access removal and retention/deletion decisions.

3. Make review visible

- Agree source references, reconciliation format and journal-approval status.
- Record every open question with an owner and review date.
- Define which decisions stay with your firm, including tax positions and filing.

4. Sign the working terms

- Agree scope, fee, due date, volume limits, dependencies and change approval.
- Set overlap hours, response expectations and escalation contacts.
- Document the handoff and exit process, including final file access.

Readiness decision

Decision	Use this rule
Ready to scope	Records, reviewer, permissions and acceptance criteria are identified.
Resolve first	A source, consent, access or review owner is missing. Assign a person and due date.
Do not transfer data yet	Permission or the permitted processing route is unresolved.
Owner: _____ Review date: _____	