WGL Advisory Services

SARS Verification / Audit Readiness Checklist

Client Readiness Checklist

Version / date	Version 1.1 | 2026-05-04
Document label	Client Readiness Checklist
Website area	Tax/SARS page, Insights article on SARS verification, SMME readiness page
Priority	High
Purpose	Prepare clients to respond to SARS requests for supporting documents in a structured, indexed and defensible way.

Who this checklist is for

Business owners, finance teams and tax administrators preparing for SARS compliance, verification, audit or tax-status review.

When to use this checklist

Use it before contacting SARS, requesting a TCS PIN, responding to a SARS letter, submitting support or asking WGL to review tax risks.

Client / Matter Details

Client / taxpayer name	Client to complete	**Tax number**	Client to complete
SARS case number (if applicable)	Client to complete	**Tax type**	Client to complete
Tax period	Client to complete	**Assessment date (if applicable)**	Client to complete
SARS response deadline	Client to complete	**Responsible client contact**	Client to complete
WGL responsible person	Client to complete	**Date completed**	Client to complete

How to use this checklist

Work through each requirement and tick one of the separate status boxes: Ready, Not Ready or N/A. Add notes/gaps, assign an owner and insert a due date. Attach or organise supporting documents before submitting the checklist to WGL. Where a requirement does not apply, mark N/A and explain why in the Notes / gaps column.

Main readiness checklist

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Requirement	Why it matters	Evidence / documents to prepare	Ready	Not Ready	N/A	Notes / gaps	Owner	Due date
Assessment and SARS letter review	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS correspondence, case numbers, assessments, statements of account and deadline confirmation.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Return submitted vs supporting records	Helps WGL and the client confirm readiness, identify gaps and agree practical next steps before work proceeds.	Client to complete with current records, supporting documents and relevant evidence for WGL review.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Bank statements	Improves reliability of financial information and helps identify cash, working-capital and reconciliation gaps.	Bank statements, bank confirmations, reconciliations, debtor/creditor age analysis, loan schedules and inventory reports.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Sales invoices and supplier invoices	Reduces avoidable administrative non-compliance and supports a complete tender or supplier-readiness pack.	Tender documents, CSD report, TCS PIN, CIPC documents, B-BBEE affidavit/certificate, bank confirmation and signed forms.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
VAT and payroll reconciliations	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS profile, eFiling access/authority, returns, reconciliations, statements of account, TCS PIN status and supporting schedules.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Travel logbooks and asset registers	Helps WGL and the client confirm readiness, identify gaps and agree practical next steps before work proceeds.	Client to complete with current records, supporting documents and relevant evidence for WGL review.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Loan agreements	Improves reliability of financial information and helps identify cash, working-capital and reconciliation gaps.	Bank statements, bank confirmations, reconciliations, debtor/creditor age analysis, loan schedules and inventory reports.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Trial balance and tax computation	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS profile, eFiling access/authority, returns, reconciliations, statements of account, TCS PIN status and supporting schedules.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Submission index and file naming.	Helps WGL and the client confirm readiness, identify gaps and agree practical next steps before work proceeds.	Client to complete with current records, supporting documents and relevant evidence for WGL review.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete

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Before uploading or submitting documents to SARS
• Confirm the SARS letter, case number, tax type, period and deadline. • Ensure each document directly responds to the SARS request. • Use clear file names that match the SARS request items. • Keep a copy of everything submitted and the upload confirmation. • Confirm current SARS file-format and upload requirements before submission. • Do not submit unsupported or contradictory documents without professional review.

Red flags

- SARS deadlines have passed or are not diarised.
- Returns submitted do not agree to bank records, payroll or accounting schedules.
- SARS statements show unresolved debt, penalties or duplicated periods.
- The client cannot access eFiling or identify the public officer/registered representative.
- Documents proposed for upload do not directly respond to the SARS request.
- Input/output VAT or PAYE reconciliations are missing or contradictory.

Risk rating

Risk rating	Readiness interpretation	Recommended next step
GREEN	Mostly ready. Key records are available, current, complete, and internally consistent.	Proceed with normal review and keep evidence organised.
AMBER	Gaps require attention. Work can proceed, but issues may delay completion or increase review time.	Prioritise the action plan and agree responsibilities with WGL.
RED	Urgent remediation needed. Significant missing records, compliance gaps, unresolved risks, or contradictions exist.	Book a scoping session with WGL before external submission, reliance, or use.

Next-step action plan

Gap	Action required	Responsible person	Target date	WGL support needed
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete

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WGL Review Outcome
[ ] Ready for submission / use [ ] Minor gaps to resolve [ ] Significant remediation required [ ] Scope discussion required [ ] Not suitable for submission / reliance yet
Reviewer: ______________________ **Date:** ______________________
Key comments: ____
Recommended next step: ____

WGL call-to-action
Send this completed checklist and supporting documents to WGL Advisory Services for review and practical next steps. Where urgent deadlines apply, contact WGL before submitting documents externally.

Disclaimer

This checklist is a practical readiness guide for discussion and preparation purposes only. It does not constitute legal, tax, audit, assurance, engineering, safety, regulatory certification, or investment advice. Client circumstances, current laws, current regulatory requirements, and source documents must be reviewed before reliance is placed on any output. SARS outcomes depend on facts, supporting documents and SARS processes; no outcome is guaranteed.

Source note

Prepared as a practical readiness aid using SARS guidance, eFiling requirements and tax-administration terminology. Requirements may change. Always confirm current official requirements and client facts before external use.

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