

# Typical Small Business Audit Process

The ministry is committed to continuously improving customer service and has further streamlined and simplified its process for sales, hotel, fuel and tobacco tax audits. These improvements, including assisting small businesses with providing copies of their electronic accounting records, are expected to save a small business owner approximately five hours during an audit. Timelines for a typical small business audit will vary depending upon the complexity of your business, your schedule, and the availability of your records. This chart shows approximate timelines.

**Initial Contact:** An auditor contacts you to arrange a mutually convenient time for a pre-audit meeting with you or your representative to discuss the audit process.



**Pre-Audit Meeting:** The auditor explains the audit process, shows a short informative audit video, and reviews the *Taxpayer Fairness and Service Code* rights. The auditor will ask about the nature of your business activities and your accounting system. If needed, the auditor will provide detailed instructions to help you provide copies of your electronic accounting records. Following the pre-audit meeting, the auditor sends you a letter confirming your discussion and the records needed for review.



**Review of Records:** The auditor examines your business records to ensure taxes were correctly applied, collected, reported, and paid. The auditor discusses the audit findings throughout the audit process.

3 to 5 days



**Review of Audit Results:** Once the auditor has completed the review of your records, the auditor explains the overall results to you. We encourage you to discuss any concerns that you may have with the auditor, who will work with you to resolve them as quickly as possible.



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