

Pre-Audit Documents Required for Review

Please make available for the auditor the following documents. Please provide the auditor with copies of any underlined items for permanent records at the Diocesan House.

To expedite the audit, assign numbers or letters and numbers to each of below listed documents and put this code in the underlined space on the right. As the documents are collected, put them in folders and label the folder with its appropriate code.

General/Administrative

- Vestry or Mission Council minutes _____
- Minutes of any group authorized to disburse funds _____
- Annual financial report to parish _____
- Treasurer's interim reports _____
- Annual parochial report _____
- Names of those authorized for check signing, transfer of funds, or disbursement approval _____
- Copy of previous year's audit and internal control questionnaire _____
- Organizational chart (if any) _____
- Chart of accounts _____
- Budget _____
- General Ledger for Audit Year _____
- Incorporation papers, Resolutions & By-Laws _____
- State letter for non-profit, 501(c) (3) status _____

Bank and investment statements and reconciliations on all bank and Investment accounts in the name of the church, including discretionary funds and organizations such as Anglican Women, youth groups, etc. _____

Contracts for work to be performed, services and/or any agreement that involves a financial obligation, excluding utilities, telephone, Yellow Page advertising, etc.) _____

Cash Disbursements

Checkbooks and bank statements for all accounts, including clergy discretionary accounts. _____

Cash disbursements journal _____

Cancelled checks _____

Voided checks _____

Paid invoices _____

Blank checks _____

Cash Receipts

A list of all contributors for the year being audited that includes their name(s), address and total contribution (pledge, building fund, etc) _____

Cash receipts journal _____

Records of plate collections and corresponding deposit slips _____

Membership pledge records _____

Payroll/Personnel

Employee personnel files _____

Forms I-9 on employees _____

Forms W-4 on each employee _____

Payroll registers and journal entries _____

State and Federal Payroll tax filings including quarterly 941's; W-2's 1099's and W-3's . _____

Employment contracts or letters of agreement with employees _____

Waiver of health insurance on all eligible employees who do not have health coverage _____

Attendance/time records _____

Proof of Federal and State ID numbers. This may be a preprinted form or letter from the taxing authority with the church's number on it. _____

Property/Insurance

Deeds on all church-owned property _____

List of fixed assets showing dates of purchase and cost _____

Construction records for changes /additions to property _____

Detail insurance coverage/property valuation _____

All other insurance policies: liability, umbrella, D & O, Workman's Compensation _____

Investments

Year-end statements from all brokerage firms or other financial institutions holding investments _____

List of all trust and endowment funds, including terms and location of investment _____

Other

Detail of any significant receivables/payables, including copy of year-end mortgage statements, other loans, and any payroll taxes due _____

A general ledger for the audit year _____

A listing of members with addresses and their total contributions for the audit year. This will be used to send confirmation letters to selected contributors for verification. _____