

YEAR END CASH BOOK ACCOUNT VERIFICATION (AUDIT) CHECK LIST



GIRL GUIDES
AUSTRALIA
VICTORIA

Group name: _____
District: _____
Region: _____
Bank account details:
BSB: _____
Account number: _____
Account name: _____
Bank: _____

Signatories: _____

Question	Verifier's Comments	Verifier's Initials
Financial Transactions		
<i>Income</i>		
Have receipts been allocated to the correct columns?		
Has a receipt been issued for all money received?		
Have receipts been entered in consecutive order as per number and date?		
Does the total amount received balance with the amounts allocated to the various categories/columns? (see also monthly audit of entries)		
Have receipts been banked within a month?		
Does fee income (subs book) reconcile with the unit reports.		
<i>Expenses</i>		
Have expenses been allocated to the correct columns?		
Is there supporting documentation for money paid out (invoice or receipt)?		
Have cheques been entered in consecutive order as per number and date?		
Does the total amount spent balance with the amounts allocated to the various categories/columns? (see also monthly audit of entries)		
<i>Other</i>		
Is the bank reconciliation correct?		
Is the monthly summary correct?		
Does the adjusted balance in the bank reconciliation match with the balance carried forward in the monthly summary?		

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Are details of sundry / general items recorded?		
Yearly Summary Sheet		
Do the receipts and expenses on the monthly worksheets reconcile with the amounts on the yearly summary sheet?		
Statement of Receipts and Expenditure Sheet		
Is the opening balance at beginning of year correct?		
Is the closing balance at end of year correct?		
Have all amounts for receipts and expenses been carried forward correctly?		
Have all other details been filled out correctly?		
Has the Verification (Audit) certificate been filled out?		
Petty Cash		
Has petty cash been used for expenses under \$20.00?		
Has a separate set of records been kept for petty cash?		
Does the petty cash agree to physical count?		
Has petty cash not exceeded \$50.00?		
Has the reimbursement cheque been allocated to the correct expense columns?		
Additional comments		

Verification Certificate:

Name: _____

Signature: _____

Date: _____

Qualifications: _____