# ALA FINANCIAL AUDIT CHECKLIST

This form was drafted by the Mile High Chapter, ALA out of Denver, Colorado. This checklist was developed for our own audit purposes, and may be useful as a guideline for other chapters. The recommendations may or may not necessarily reflect the opinion of the National Association, and some items may not be applicable to a given chapter.

|  |  |
| --- | --- |
| Chapter: |  |
| Fiscal Year being Audited: |  |
| Tax Year, if Different |  |
| Board Member Auditor(s) or outside entity – If board members, two preferred (should not include the person who was treasurer for the time period being audited, and ideally at least one should not have been a signer on the account for audited time period) |  |
| Date of Audit: |  |
| Who was the treasurer during the fiscal year being audited, and how can you reach him/her? |  |
| Software program being used, if any: | Quicken |
|  |
| CHECKING ACCOUNT No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ WITH \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  Item Checked | Notes, if any |
| \* Are all bank statements available and reconciled?- Is there a reconciliation report (showing uncleared checks, etc.) attached to the bank statement?- Are they reconciled by someone OTHER than a signer on the account? | Month 1 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 2 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 3 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 4 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 5 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 6 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 7 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 8 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 9 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 10 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 11 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Month 12 \_\_\_\_Statement? \_\_\_\_Rec. report? \_\_\_\_\_\_Non-Signer Reconciler? Notes: |
| \* Is there backup documentation available for each disbursement? Randomly check some transactions, check some particularly large disbursements, and review disbursements to board members or other individuals. | The following randomly-selected disbursements were verified and DID or DID NOT have backup documentation:#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOTThe following particularly large disbursements were verified and DID or DID NOT have backup documentation:#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOTThe following checks to board members or other individuals were verified and DID or DID NOT have backup documentation:#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT#\_\_\_\_\_\_\_\_\_\_ dtd \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_DID or \_\_\_\_did NOT |
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| GENERAL ITEMS |
| Treasurer's reports - copy of each month's report available? What reports constitute a full report (e.g. monthly cash flow? YTD cash flow? balance sheet? budget report? others?) | Reports should consist of the following:1.2.3.4.5.Month 1 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 2 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 3 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 4 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 5 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 6 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 7 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 8 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 9 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 10 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 11 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Month 12 \_\_\_\_Complete \_\_\_\_Missing\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Form W-9s | Does the treasurer have on file current Form W-9s for business partners which are not incorporated? (This form verifies the legal nature of the entity, such as sole proprietorship, incorporated entity, etc., requires their tax ID # for tax reporting purposes, AND attests to whether they are subject to backup withholding).\_\_\_\_\_YES \_\_\_\_NO |
| Form 1099s | Were 1099s issued to any unincorporated entities which were paid more than the limit established by the IRS as triggering a Form 1099, currently $\_\_\_\_\_\_\_\_?\_\_\_\_\_YES \_\_\_\_NO |
| Tax Return - Applicable tax return(s) filed for most recent tax period? (Form 990? sales tax form? other?) | Form \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for tax period beginning \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and ending \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ was filed on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.Form \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for tax period beginning \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and ending \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ was filed on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.Form \_\_\_\_\_\_\_\_\_\_\_\_\_\_ for tax period beginning \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and ending \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ was/is due to be filed by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ but has not yet been filed. |
| Budget - was one done, and regular reports given? | \_\_\_\_\_\_YES \_\_\_\_\_\_NO |

Auditor(s) Signatures:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature Signature