

Check Sheet for Audits in Counties

	Yes	Comments
Financial Statement audits current		
Preparation of annual budget plans		
Submission of DLG budget		
Submission of LF budget information		
Preparation Treasurer's report with budget analysis (grants included)		
Bank security agreements with District Boards		
Special District Reporting Forms		
Treasurer bonded (125% largest sum)		
Offset voucher		
Uniform Financial Report		
Published legal notice with Financial Summary included		
Investment policy written		
Credit Card Standards adopted by District Board		
Bank Reconciliation – monthly by treasurer or 3 rd party		
Outsourcing of accounting to bonded professionals (if applicable)		
Receipts for all monies received (ledgers kept)		
Receipts for all monies paid		
Receipts include name, address, & phone # with explanation of bill		
No blank checks signed in the office		
No Extension employee signing checks or on bank file		
All receipts attached to standard invoice to include account to be debited		
Accurate and detailed District Board minutes		
Petty Cash procedures follow guidelines in Office Procedure Notebook		
Up-to-date inventory of equipment		
Insurance adequate for building, equipment, etc.		
Follows money handling procedures outlined in Office Procedures Notebook—FY11		
Completed audits and attestations sent to DLG and District Director		
Minutes of District Board where audit recommendations were discussed are sent to District Director		
Audit presented to CEC		

Attach to county audit and submit to District Director