

VOLUNTEER GROUP AUDIT WORKSHEET INSTRUCTIONS

Start by completing the header information for your organization. Type in the name of the Volunteer Group in which the audit worksheet is being completed for as well as the fiscal year.

Section A: Record the beginning cash balance as of January 1st of the year the account is being audited for.

Section B: Record the amount of income received within the fiscal year - this amount can be found on the annual financial worksheet under the "Actuals" recorded for "Total Receipts and Cash".

Section C: The "Total Cash Available" cell will populate automatically. This is a total of the beginning cash balance plus any receipts receiving within the fiscal year.

Section D: Record the amount of expenses incurred during the given fiscal year - this amount can be found on the annual financial worksheet under the "Actuals" column recorded for "Total Expenses".

Section E: The "Ending Cash Balance" cell will populate automatically. This cell equals the total amount of receipts less the disbursements. It is the amount of cash that should have been on hand at the end of the fiscal year.

Section F: Record the ending balance from the account's bank statement ending December 31st of the fiscal year which is being audited.

Section G: Record the total amount of outstanding checks as of the account's statement ending December 31st of the fiscal year being audited.

Section H: The "Reconciled Cash Balance" tab will populate automatically. This cell is equal to the bank statement ending balance less any outstanding checks.

Section I: Record the ending cash balance on December 31st of the fiscal year of the account being audited.

The "Any Discrepancy" section compares the difference between the reconciled cash balance and checkbook balance and will let the audit committee know if there are any differences between the two which will need addressed. If a discrepancy exists the committee must inquire and determine why the difference exists. An explanation to correspond with the discrepancy must be noted on the "Audit Report".

Reviewer Statement: Audit committee members must acknowledge that the audit has been completed to the best of their ability. If discrepancies/exceptions to the report have been discovered the checkbox must be checked and the exceptions noted on the audit report and checklist.

Signatures: The audit worksheet must be signed and dated by each member of the audit committee.

VOLUNTEER GROUP AUDIT CHECKLIST/REPORT INSTRUCTIONS

Information for the header section of the audit checklist and report should populate automatically from the information completed on the audit worksheet tab.

Account Information: This section pertains to the banking information associated with the particular account which is being audited. Information should include the banking institution name and address, account number as well as the date in which the audit was conducted. Additionally, current contact information for the person(s) who are authorized on the account and who are in possession of the bank records should be listed as well.

Checklist: The "Checklist of Documents Viewed By The Audit Committee" contains a list of financial documents that should be reviewed by the audit committee for accuracy and completeness. Each record that is reviewed from the list should have a check mark placed next to it.

Audit Committee Conditions: This section will provide a detailed explanation of any and all issues that were discovered by the audit committee during their review of the financial records. Should include details that clearly outline deficiencies, so that adequate steps to remediate issues can be implemented.

Audit Committee Recommendations: This section should contain a list of any recommendations to correct or improve issues that were discovered by the committee during the audit process. Should include detailed guidance and expectations for moving forward as well as a timeframe in which the issues should be resolved.

Audit Committee Statement: Audit committee members must acknowledge that they have reviewed the financial records and must select the check box which summarizes the condition in which they found the financial records.

Signatures: The audit checklist and report must be signed and dated by each member of the audit committee.



Volunteer Group Audit Worksheet
(For Fiscal Year Ending 12/31)

Volunteer Group Name

Fiscal Year

BEGINNING CASH BALANCE	AS OF: January 1st		(A)
RECEIPTS DURING PERIOD			(B)
TOTAL CASH AVAILABLE	(A + B)		(C)
DISBURSEMENTS DURING PERIOD			(D)
ENDING CASH BALANCE	(C - D)		(E)
BANK STATEMENT BALANCE (Period Ending Dec 31st)			(F)
CHECKS OUTSTANDING (List on Back)			(G)
RECONCILED CASH BALANCE	(F - G)		(H)
CHECKBOOK BALANCE	AS OF FY END: Dec 31st		(I)
ANY DISCREPANCY?	(H vs. I)		

AUDIT COMMITTEE STATEMENT:

To the best of our ability, we have examined the books of the Treasurer and have found that the reconciled cash balance presented above is correct and that all receipts and disbursements during the period were in accordance with this organization's mission.

Exceptions noted during the review have been reported on the audit checklist and report.

AUDIT COMMITTEE MEMBER:	
SIGNED:	DATE:

AUDIT COMMITTEE MEMBER:	
SIGNED:	DATE:

AUDIT COMMITTEE MEMBER:	
SIGNED:	DATE:



Volunteer Group Audit Checklist & Report

Volunteer Group Name

Fiscal Year

 Banking Institution

 Account Number

 Bank Address

 Audit Date

Persons Authorized To Sign On Checking Account:

 Name

 Address

 Name

 Address

Bank Records Are In The Possession Of:

 Name

 Address

CHECKLIST OF DOCUMENTS VIEWED BY AUDIT COMMITTEE

- Annual Budget
- Canceled Checks and Deposit Slips
- Treasurer's Reports
- Receipts for All Income
- Deposit Forms with Documentation (If Applicable)
- Receipts/Bills/Invoices for All Expenses with Attached Reimbursement/Payment Request Form
- Bank Statements/Reconciliations
- Annual Financial Report
- Inventory Report

The audit committee found the following conditions:

The audit committee makes the following recommendations:

AUDIT COMMITTEE STATEMENT:

This certifies that the audit committee has reviewed record keeping and financial balances and finds them:
In Order
In Order Upon Implementation of Recommendation(s)
Requiring Further Review and Action

AUDIT COMMITTEE MEMBER:

SIGNED:

DATE:

AUDIT COMMITTEE MEMBER:

SIGNED:

DATE:

AUDIT COMMITTEE MEMBER:

SIGNED:

DATE: