

ANNUAL AUDIT CHECKLIST/WORKSHEET

Audit Year: 2021

Items to be addressed:

1. Verification of signatures and endorsements on checks. *done*
 2. Reconcile the final bank statement to the checkbook. *completed*
- | | | | |
|----------------------------------|------------------|------------------|-------------------|
| • a Beginning Checkbook Balance: | 01-01- <u>21</u> | 9,387.67 | |
| • b Ending Checkbook Balance: | 12-31- <u>21</u> | <u>12,087.64</u> | |
| • c Bank Balance | | | 15,051.93 |
| • d Outstanding Deposits | | | + <u>0</u> |
| • e Outstanding Checks | | | - <u>2,964.29</u> |
| • f Outstanding WC withdrawals | | | - <u>0</u> |
| • Formula: (c+d-e-f=b) | | <u>12,087.64</u> | |
3. Match a random selection of receipts to disbursements. *completed*
 4. Verify the WC AIP account, money market, CD and savings account. Check the posting of income or loss.

	CD1318	CD2149	CD5126	
Beginning Balance	<u>30,541.44</u>	<u>30,732.71</u>	<u>20,575.66</u>	
Ending Balance	<u>30,655.87</u>	<u>30,840.17</u>	<u>28,118.28</u>	
Income or <Loss>	<u>114.43</u>	<u>107.46</u>	<u>7,592.62</u>	

5. Verify a random selection of offering envelopes to weekly/monthly journal entries. *completed*
Look at least one week per quarter.
6. Match total weekly/monthly contribution to the deposit slip to the bank statement. *completed*
7. Verify World Church contributions to bank statement debits by the World Church. *completed*
8. Verify a selection of budget items to actual expenses to those line items. *completed*

Total Proposed Budget: 35,260.00
Total Year's Expenses: 33,819.18

If there is a line item that is over budget, check to see if there is a satisfactory explanation for the disbursements.

9. Review the congregational conference minutes to make sure the wishes of the congregation have been honored in the budget. *completed*

Signature(s): Roni Edwards MCE 76

Date: 11-20-2022

Auditors must decide on a reasonable number of items to verify. Every entry does not need verification.

Explanation

→ \$7,500 not in proposed budget. Amount transferred to CD5126

829.25 not in " " " Amount paid to camp Chihou from congregational contri

No line item # 71900 in proposed budget. Amount of \$45.00 Paid for Sam's Member