ANNUAL AUDIT CHECKLIST FOR 4-H CLUBS

Following the conclusion of the 4-H fiscal year, the club treasurer’s book should be audited by two volunteers and two youth, unrelated. The auditors should then sign off on the Annual Financial Summary Report Form.

Below is an audit checklist to assist volunteers and members in completing the audit of the club treasurer’s book.

4-H Club Name: _______________________ 4-H Club Year: _________

Section 1: Treasurer’s Reports
Yes  No
___  ___  1. Is there a treasurer’s report from each club meeting?

Section 2: Bank Statements
Yes  No
___  ___  1. Are bank statements attached to the treasurer’s reports?
___  ___  2. Are all 12 bank statements for the year attached?

Section 3: Expenses
Yes  No
___  ___  1. Are canceled checks included with the bank statements?
___  ___  2. Do all cancelled checks have two signatures?
___  ___  3. Are receipts attached to each treasurer’s report where expenses were incurred?
___  ___  4. Do all expenses listed in the treasurer’s report have receipts attached?
___  ___  5. Were all receipts available to support all checks written?
___  ___  6. Does each check have an invoice or receipt to justify the expense?
___  ___  7. Do all expenses trace to the bank statement?

Section 4: Deposits
Yes  No
___  ___  1. Are there deposit slips attached to each treasurer’s report?
___  ___  2. Does all income listed in the treasurer’s report trace into deposit slips?
___  ___  3. Were all deposits made in a prompt manner?
___  ___  4. Does all income trace to the bank statement?
Section 5: Club Account

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1. Does the club have an Employer Identification Number (EIN)?

2. Do all bank accounts have 2 signatures on them?

*If portions received a “No”, the leader and treasurer should go back to make the necessary modifications needed to mark a “Yes” before submitting financial records to your local county/city office.*

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