



The list below is intended to give you ideas about areas you may want to review. This is not an all-inclusive list of the procedures you need to perform. Computer Helper Publishing cannot assist in determining which specific items should be reviewed for an audit or assist with the audit itself.

1. Compare a sampling of selected batches in Donations to deposits on the bank statement for given week(s). For example, if a Batch Report for a given week is \$2,500, verify that it equals the deposit per the bank statement for that same week. In addition, compare teller sheets and/or lists of envelopes turned in, against the totals in Donations for a given week(s). Reports to review in *Accounting> Summary of Cash Activity or Transaction Journal*. In *Donations>Log Report*
2. Review the year's bank reconciliations and bank statements paying particular attention to debit memos and other charges from the bank. Reports to review in *Accounting>Summary of Cash Activity and Bank Reconciliation Report*
3. Select a small sample of checks that have cleared the bank and go back to the supporting documentation (paid invoices, receiving reports, etc.) to make sure the charge was approved, the church received the item and that it was charged to the proper account. Reports to review in *Accounting> Transaction Journal*
4. Make sure all the checks numbers are accounted for. Reports to review in *Accounting>Check Register*
5. If the church has a budget for expenses, compare recorded amounts to budget and investigate all the differences over a certain dollar amount or percentage. Reports to review in *Accounting>Treasurer's Report*
6. Compare the payroll amounts to the salary/wage authorized. Make sure that the related payroll reports (941, etc.) and tax deposits were filed with the taxing authorities. Reports to review in *Accounting> General Ledger*. In *Payroll>Pay Period Deduction Report*
7. Review the transaction journals for items such as journal entries and transfers to make sure they were handled correctly. Reports to review in *Accounting> Transaction Journal*
8. Review any pass through collections and verify the collected amounts were forwarded to the proper parties. Reports to review in *Accounting>Accounts Payable Reports and Balance Sheet*
9. If there are funds other than a general fund, review the disbursements to make sure they have been charged to that fund. Reports to review in *Accounting>Fund Activity Report and General Ledger*

The reports suggested may be limited by date, columns, accounts or transaction types so the amount of paper to go through is not overwhelming.