

CENTRAL CALIFORNIA CONFERENCE OF SEVENTH-DAY ADVENTISTS
AUDITING DEPARTMENT
AUDIT CHECK LIST

Status of Financial Records			
IR	Church Treasurer's Handbook received with audit records	Y	
IR	Current Data Sheet in Church Treasurer's Handbook	Y	
IR	Database backup filed in Church Treasurer's Handbook	Y	
IR	Last Audit Report and Management Letter are filed in the Church Treasurer's Handbook	Y	
IR	The church has a list of assets in the Church Treasurer's Handbook	Y	
IR	Board Minutes Received with audit records	Y	

Audit Findings			
AR	Tithe envelopes are used to record all receipts including loose offerings	Y	
AR	Deposits are made weekly ⁽¹⁾	Y	
AR	Weekly deposits match weekly tithe envelopes total ⁽¹⁾	Y	
AR	Church uses sunset calendar to allocate loose offerings	Y	
AR	NSF checks properly deducted from members' contributions	Y	
AR	Overseas donations		N
AR	Donations received for other non-profit organizations not in The Year Book		N
AR	Donations received for specific individuals		N
AR	Donations received for tuition that benefit the donor		N
AR	Apparent quid-pro quo donations		N
AR	Monthly Conference remittance submitted	Y	
AR	Disbursements for member assistance properly supported (committee, board decision, etc.)	Y	
AR	Disbursements properly documented and supported	Y	
AR	Disbursements to Treasurer properly supported and documented	Y	
AR	Disbursements to Pastor properly supported and documented	Y	
AR	Payments to individuals for services processed through payroll	Y	
AR	All bills are paid in full each month	Y	
AR	All disbursements are made by check	Y	
AR	Checks issued to cash		N
AR	List of outstanding liabilities submitted (mortgages, leases, credit card bills, etc.)	Y	
AR	Proper use of Petty Cash Procedure	Y	
AR	Payroll information for church prepared payroll reviewed (payroll taxes paid to IRS – 941 and 940, and to the state DE6 and DE88, W4's, W2's, I9's on file)	Y	
AR	1099's for payments to contractors reviewed	Y	
AR	All bank accounts and investments are reflected on the financial reports	Y	
AR	Correct monthly running balances	Y	
AR	All monthly financial reports were in the files	Y	
AR	Investments – recorded board action on major transactions	Y	
AR	Funds with negative balances on the financial report (church manual page 60)		N
AR	Checks older than six months still reported on bank reconciliation		N
AR	Reconciling items from last audit still on bank reconciliation		N
AR	Funds due CCC		N

⁽¹⁾ Major inconsistencies in these areas will be reported to Risk Management and a change in personnel may be required.

Key:

- Y: The correct answer to this question is YES
N: The correct answer to this question is NO
AR: Annual Audit Review
IR: Initial Audit Review

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Internal Control Profile

(Please complete the following questionnaire and return with records to be audited)

IC	Offerings are always handled by two or more people	Y	
IC	People other than the Treasurer count the offering and make the deposits, a log is kept to track the weekly deposits	Y	
IC	Counters are rotated periodically	Y	
IC	Offerings are safely stored at the church until counted and deposited ⁽¹⁾	Y	
IC	Loose Offering are processed in accordance with World Budget Offerings on the Sunset Card	Y	
IC	Bank reconciliations are reviewed by someone other than the Treasurer	Y	
IC	Monthly board meetings	Y	
IC	Does the Treasurer attend all Board Meetings	Y	
IC	Financial reports presented at every board meeting	Y	
IC	Periodic business meetings are held	Y	
IC	The Church has a place where permanent records are stored	Y	
IC	Church Treasurer is in possession or has access to all permanent financial records	Y	
IC	Monies returned from funds advanced for expenses are properly recorded against the expense and not as an additional donation for the member	Y	
IC	All bills are paid in full every month, unless the Treasurer is otherwise authorized by the Church Board	Y	
	Blank checks are issued upon request		N
IC	Hand posting receipts are issued for non-tax deductible contributions		N
IC	Separate bank account for evangelism managed by other than Treasurer		N
IC	The church has a petty cash account (bank acct or cash on hand)	Y	N
IC	Two signatures are required on checks above a certain amount	Y	N

Church Reporting Profile

MR	Late remittance		N
MR	Monthly Reports submitted with remittance	Y	
MR	Monthly Bank Reconciliation	Y	

Key:

- Y: The correct answer to this question is YES
 N: The correct answer to this question is NO
 IC: Internal Control Questionnaire
 MR: Monthly Review