

# Association Audit Checklist

LET'S GET READY FOR AUDIT TIME!

12 TOOMEY ST YARRAMAN QLD 4614

PH: 07 4163 8610

www.saraccounting.com.au



SAR ACCOUNTING

## Items

## Items

### Auditing Level

Please indicate what Auditing level you believe your Committee fits into

- Level 1
- Level 2
- Level 3
- Contact us for clarification if you are unsure 07 4163 8610

### Other forms required – new clients only

Contact the office for additional forms

- Authority to conduct audit
- Executive Committee members information

### General

- Photocopy of last Audited Financials (new clients only)
- A copy of your incorporated association rules (new clients only)
- Annual Return of Association Form 12 - 1 (from Office of Fair Trading)
- Photocopy of Current years Financial Statements
- Bank reconciliations for financial year (if applicable)
- General Ledger, excel spreadsheet, accounting software or copy of your recording bookwork.
- Photocopies of Bank statements for the year, plus one month before and one month after the relevant year
- General Minutes of Minutes for the year
- Cash receipts (Income)
- Details of Grants received
- Receipt books containing duplicates of issued receipts
- Duplicate bank deposit books/ slips, plus one month before and one month after the relevant year
- Cheque books (used, unused, cancelled and currently in use) , plus one month before and one month after the relevant year
- Cash payments (Expenses)
- Vouchers for payments made in chronological order
- Petty Cash, vouchers and summary
- Wages record
- Assets register (depreciable assets)
- Register of all noncurrent assets including any additions or disposals that occurred during the year
- Documentation supporting disposals
- Accounts receivable
- List of all amounts due at end of financial year and time outstanding, expected date
- List of loans payable, banks or otherwise, including interest rates, principal outstanding and repayments
- Members register
- A copy of your incorporated association rules.