**Annual Audit of the Treasurer’s Books**

Year Ended \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

American Legion Auxiliary Unit \_\_\_\_\_\_\_\_\_\_\_\_\_\_

The purpose of this audit is to review the financial activity as reported by the Treasurer. The Treasurer will make available for review all financial records and related date to include receipts, disbursements, bank statement reconciliations, minutes, or Book of Motions (if available.)

The Audit Committee is charged with reviewing and testing, that all receipts are correctly recorded noting posting on bank statements, disbursements are supported by either motion, receipts are remittance forms for dues and other required disbursements to District, Department or National.

The below is a checklist that will assist in the review:

Yes No

\_\_\_\_\_ \_\_\_\_\_ All bank statements are provided.

\_\_\_\_\_ \_\_\_\_\_ All checks have an invoice or receipts.

\_\_\_\_\_ \_\_\_\_\_ All checks are recorded in a journal with explanation.

\_\_\_\_\_ \_\_\_\_\_ All deposits are recorded in a journal with explanation.

\_\_\_\_\_ \_\_\_\_\_ If the unit has a debit/credit card, review receipts for “cash back”

 documentation.

\_\_\_\_\_ \_\_\_\_\_ Review copies of cancelled checks for payee and each include two (2)

 signatures.

\_\_\_\_\_ \_\_\_\_\_ Bank reconciliations are provided.

\_\_\_\_\_ \_\_\_\_\_ Monthly Treasurer reports are done summarizing all transactions.

\_\_\_\_\_ \_\_\_\_\_ Expenses are reasonable.

Note: This is a random selection from different months after a cursory review of the bank statements. Watch for reimbursements made to any member or payee that you are not familiar with for appropriate support. The number of selections is discretionary or as directed by the President.

Comments:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_ We feel the books are in order.

\_\_\_\_\_ We feel the books are in order except as noted above.