

RECORDS TO BE AUDITED

Audits will take place every year from November through April. The following will be part of the audit: (See following sample)

1. All fund accounting information.
2. All Bank Statements, including cancelled checks and deposit slips.
3. All Bank Reconciliation's by month.
4. All Records of expenditure vouchers, including invoices, statements or other documents to support disbursements (purchasing records.)
5. All group receipts, including a list of names and amounts paid for which group receipts were issued.

All schools should send a monthly bank reconciliation to the Business Administrator. Any reconciliation problems are to be reported immediately to the Director of Finance.

At the end of the year all schools should send in the final Financial Report as soon as the June bank statement is reconciled.