

Financial Year-End Audit Plan

Item	Action	Responsibility	Notes/Status
Cash	Review bank reconciliation	Treasurer to provide Auditor to review	
	Review outstanding cheque list	Treasurer to provide Auditor to review	
	Review and document the signing authorities at the bank	Treasurer/Auditor	
GST Return (Public Service Body Rebate)	Discuss any reasonable accruals		
	Review completed GST66 return from prior year completed	Treasurer to provide Auditor to review	
Accounts Receivable	Review (if any)	Treasurer to provide Auditor to review	
Accounts Payable	Review (if any)	Treasurer to provide Auditor to review	
Mortgage	Compare to last statement	Treasurer to provide Auditor to review	
Collection / Donation System	Document the process	Treasurer	
	Ensure adequate separation of duties and responsibilities	Auditor	
	Follow 3 Sundays from collection, to entry, to deposit	Auditor	
	Confirm adequate data backup process for the donation system	Auditor	
Subtreasuries	Confirm banking information	Auditor	
	Review receipts / expenditures		
Qualified Donees	Confirm receipts from Canadian Conference	Treasurer to provide Auditor to review	
	Confirm receipts from Manitoba Conference	Treasurer to provide Auditor to review	
	Confirm receipts from other Qualified Donees	Treasurer to provide Auditor to review	
Payroll	Review year-to-date payroll journal for Dec. 31	Treasurer to provide Auditor to review	
	Review T4s and/or T4 Summary	Treasurer to provide Auditor to review	
Current Year budget	Review for variance and comment	Treasurer to provide Auditor to review	
Miscellaneous Expenses	Follow payment cycle for a utility payment	Treasurer to provide Auditor to review	
	Follow payment cycle for random expenditures over \$100	Treasurer to provide Auditor to review	
	Review all accounts where budget vs actual has a variance > \$2,000	Treasurer to provide Auditor to review	
General Ledger Backup	Confirm adequate data backup process for the General Ledger system	Auditor	
Insurance	Review a the current policy from the insurer	Treasurer to provide Auditor to review	