

Association Audit Checklist

Let's Get Ready for Audit Time

16 Toomey Street, Yarraman Qld 4614

	Items
Auditing Level	Please indicate what Auditing level you believe your Committee fits into
	☐ Level 1
	☐ Level 2
	☐ Level 3
Other forms required – new clients only	Contact the office for additional forms
	☐ Authority to conduct audit
	☐ Executive Committee members information
	☐ Association IA number (can be found on Office Fair Trading annual form)
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.