

CONGREGATION ACCOUNTS AUDIT REPORT

Name of congregation: _____

Quarter being audited: _____ to _____
(Month/Year) (Month/Year) (Date of audit)

Gathering the Information for the Audit

To begin the quarterly audit, the accounts servant is to provide the congregation accounts current file, chequebook with all entries up to date, bankbook, and so forth, including any additional accounts the congregation may have. The secretary is to provide the carbon copies of all contribution receipts. If possible, the accounts servant is to deposit all funds on hand prior to the audit. The same person should not be used for consecutive audits. The audit should be performed without the assistance of the accounts servant. The quarters audited should always be January to March, April to June, July to September, and October to December. However, the accounts for a specific month should not be audited until the bank statement(s) listing all activity for that month has been received.

Verification of Receipts

The purpose of this procedure is to verify that all the receipts have been entered and accounted for properly.

1. Total, by month, the carbon copies of the *Receipt* (S-24) forms received from the secretary.
2. Compare each monthly total with the total of the "Receipts In" column on the corresponding month's *Accounts Sheet* (S-26).
3. If there is a difference, determine the reason and explain:
4. Have all the *Receipt* forms been recorded on the *Accounts Sheet*? _____
5. For all three months, compare each *Receipt* with the transaction description and code recorded on the corresponding *Accounts Sheet*. Are *Receipt* entries coded correctly? _____
6. Compare bank statement deposit dates and amounts with *Accounts Sheet* deposit dates and amounts. Are deposits being made weekly? _____

Comments:

Verification of Disbursements

1. a. Is there an invoice, resolution, or other authorization for all payments recorded on each *Accounts Sheet*? _____
b. Has each invoice or receipt been approved (initialled) by the coordinator of the body of elders? _____
2. Mark on the *Accounts Sheet* and list below under "Comments" any payments for which there is no supporting documentation. This should be considered when reviewing the audit with the coordinator of the body of elders and the accounts servant.
3. Are **ALL** branch office contributions being forwarded each month? _____
4. If there is a Kingdom Hall loan account, are monthly payments being made on time? _____

Comments:

Verification of Current Account

1. Have all pages of the bank statement been made available for review? _____ (Note: Most bank statements list the number of pages making up the statement. For example, the first page of a three-page statement likely contains the notation "Page 1 of 3.")
2. Are the bank statements being sent directly to the coordinator of the body of elders and not to the accounts servant? _____
3. Review the latest bank reconciliation. Agree the "Balance shown on bank statement" to the bank statement balance at the end of the month. Agree all outstanding payments and deposits to the paying in book, chequebook or record of electronic funds transfer. Confirm all arithmetic on the reconciliation. Record any discrepancies under "Comments." Does the reconciliation work? _____ If "no," what is the difference? _____ This should be reviewed with the coordinator of the body of elders and the accounts servant.
4. Are any outstanding payments over one month old? _____ If "yes," explain below.
5. Are any outstanding deposits over one month old? _____ If "yes," explain below.

Comments:

Verification of Other Accounts (If applicable)

1. Does the "Other _____: Ending Balance" figure of the "Accounts Sheet Reconciliation" box match the savings account bankbook, current statement balance for that account, or funds on deposit balance shown on the latest statement from the branch office? _____
2. Have withdrawals been properly approved? _____

Comments:

Review of General Procedures

1. Are the congregation accounting instructions being followed? _____
2. Are the records neat and accurate? _____
3. Are the records up to date? _____
4. Are the monthly congregation accounts reports accurate? (Verify one month.) _____

Comments:

Audit prepared by: _____
(Sign and print name)

Reviewed by: _____
(Coordinator of the body of elders—Sign and print name)

Additional comments: