

CONGREGATION ACCOUNTS AUDIT REPORT

(Use this form if the congregation uses a bank account as the primary means of holding funds. If the congregation uses a cash box as the primary means of holding funds, use the cash version of the *Congregation Accounts Audit Report* [S-25c].)

Name of congregation: _____

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

To begin the quarterly audit, the accounts servant is to provide the congregation accounts current file, the standing approvals file, and any bankbook being used in connection with the primary account. The secretary is to provide the copies of all contribution *Transaction Records* (S-24) for the months being audited. If possible, the accounts servant should deposit all contributions on hand prior to the audit. The auditor should have *Instructions for Congregation Accounting* (S-27b) available for reference. The "Comments" sections of the audit report should be used to document any discrepancies discovered during the audit. The auditor should review the completed report with the secretary and the accounts servant.

Verification of Receipts

1. Total, by month, the copies of contribution receipts received from the secretary. Compare each monthly total with the total of the "Receipts/In" column on the corresponding month's *Accounts Sheet* (S-26). Do the totals match? _____
2. Have all contribution receipts been recorded on the *Accounts Sheet*? _____
3. For all three months, compare each contribution receipt with the transaction description and code recorded on the corresponding *Accounts Sheet*. Are receipt entries coded correctly? _____
4. Compare bank statement deposit dates and amounts with the *Accounts Sheet* deposit dates and amounts. Are deposits being made weekly? _____ If no, is there documentation in the standing approvals file of an exception approved by the body of elders? _____ If an exception has been made, are deposits being made at least once per month? _____

Comments: _____

Verification of Disbursements

1. a. Is there an invoice, a resolution, or another approval for each payment recorded on each *Accounts Sheet* (S-26)? _____ (Mark on the *Accounts Sheet* and list below under "Comments" any payments for which there is no supporting documentation.)
b. Has each invoice or payment receipt been approved (initialed) by the coordinator of the body of elders? _____
c. Have any disbursements for out-of-the-ordinary expenses above the spending limit per transaction been approved by a congregation resolution? _____
2. Are **ALL** contributions for the worldwide work being forwarded to the branch office each month? _____
3. Were the full amounts of all resolved donations sent to the branch office during the period being audited? _____
4. Have all charges on a statement from the branch office been paid promptly? _____ (See the latest statement from the branch office.)
5. Compare the *Record of Funds Transfer* (TO-62) for each month with the donation acknowledgment from the branch office. Do the amounts agree? _____

Comments: _____

Verification of Primary Account

1. In the standing approvals file, is there an up-to-date list of the brothers approved to make payments from the primary account? _____
2. Have all pages of each bank statement been made available for review? _____
3. Has each bank statement been initialed by the secretary, indicating his review prior to giving it to the accounts servant? _____
4. On page 2 of the *Accounts Sheet* (S-26) for each month being audited, does the reconciled bank balance on line 9 in the "Primary Account Reconciliation" box equal the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box? _____
5. Are all outstanding checks less than three months old? _____ (Enter "NA" if check payments from the primary account are not used.)
6. Are all outstanding deposits less than one month old? _____
7. Are all paid checks on hand, and have they been written to the proper payees? _____ (Enter "NA" if paid checks are not returned by the bank.)

Comments: _____

Verification of Any Other Congregation Account

(Complete this section only if the congregation has another account.)

1. On page 2 of the *Accounts Sheet* (S-26) for each month being audited, does the reconciled balance on line 8 in the "Other Account Reconciliation" box equal the "Other_____/Ending Balance" figure in the "Accounts Sheet Summary" box? _____
2. Have transfers out of the other account 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.) _____
5. a. Is there documentation in the standing approvals file showing the approved target balance? _____
 b. For the last month being audited, is the amount of "Available Congregation Funds at End of Month" ([k] on the *Monthly Congregation Accounts Report* [S-30]) under the approved target balance amount?

Comments: _____

Audit prepared by: _____
 (Sign and print name)

Reviewed by: _____
 (Secretary—Sign and print name)