

Preparation for Auditor List - RHR Smith & Company
Items to COPY and have ready for auditors.

BUDGET

1 Copy of fiscal year budget.

ASSETS

1 Summary trial balance report that includes beginning balance debits, credits, ending balance at fiscal year end

2 Copy of fiscal year end bank statements for each account with reconciliation

3 Copy of any passbooks with balance at fiscal year end

4 Copy of any CDs with value at fiscal year end (may have to get directly from bank)

5 Statements for any other investments, stocks or bonds as of fiscal year end

6 List of accounts receivable (any funds not yet received)

7 List of grants receivable (any funds not yet received)

8 List of prepaid expenses at fiscal year end

9 Detail list of all inventory at fiscal year end

10 Detail list of any other assets not included above at fiscal year end
(loans receivable, grants receivable, deferred charges or debits)

LIABILITIES

1 List and copies of accounts payable (bills paid in new year that were spent in prior year)

2 List of accrued compensated absences (what you owe each employee at fiscal year end for vacation, sick, including policies)

3 List of accrued payroll liabilities at fiscal year end

4 First payroll report of January

5 Detail list of any other liabilities not included above at fiscal year end

REVENUES AND EXPENSES

1 State & federal 941's for fiscal year

2 Summary Profit and Loss

3 Summary Profit and Loss by class.

FIXED ASSETS

1 Update List of assets - copy of invoices for any purchases
Complete the enclosed fixed asset addition/disposal sheet

2 List of any fixed assets that have been disposed of and disposal date

3 Pages from insurance policy with vehicles, equipment, buildings etc listed

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MISCELLANEOUS

- | | |
|---|--------------------------|
| 1 Copy of loan documents with amortization schedule | <input type="checkbox"/> |
| 2 Copy of each federal and state grant awards, with pertinent information regarding award a amount and purpose | <input type="checkbox"/> |
| 3 Copy of drawdown request for each federal and state grants | <input type="checkbox"/> |
| 4 Copy of monthly, quarterly, closeout report of each federal and state grants. | <input type="checkbox"/> |
| 5 List of board of directors and number able to vote. | <input type="checkbox"/> |
| 6 List of credit cards and authorized users (include credit card policy) | <input type="checkbox"/> |
| 7 List of open charge accounts and authorized signers | <input type="checkbox"/> |
| 8 Copy of an issued check | <input type="checkbox"/> |
| 9 Names and addresses of all financial institutions used | <input type="checkbox"/> |
| 10 Names and addresses of insurance carriers (those that cover property/liability) | <input type="checkbox"/> |
| 11 Names and addresses of institutions used for loans | <input type="checkbox"/> |
| 12 Names and addresses of legal councils | <input type="checkbox"/> |
| 13 Current vendor list | <input type="checkbox"/> |
| 14 Current employee list | <input type="checkbox"/> |
| 15 Copy of a time sheet, one blank and one completed | <input type="checkbox"/> |
| 16 Federal ID # | <input type="checkbox"/> |
| 17 Copy of a purchase order | <input type="checkbox"/> |
| 18 Copy of a journal entry | <input type="checkbox"/> |
| 20 Copy of collateralization agreement with bank to cover funds over \$250,000 | <input type="checkbox"/> |
| 21 Copy of all checks written for over \$5,000 | <input type="checkbox"/> |
| 22 Exported detail for all accounts with beginning balance debits and credits. Or if using QuickBooks a backup file and password. | <input type="checkbox"/> |
| 23 Copy of your most current indirect cost agreement. | <input type="checkbox"/> |

Also have available invoices, warrants, bank statements, timesheets and I-9 documents

990 TAX RETURN (If applicable)

- | | |
|---|--------------------------|
| 1 A list of all employees, directors, and subcontractors that were paid over \$50,000 during fiscal year. | <input type="checkbox"/> |
| 2 A list of contributors with name, address, and amount donating over \$5,000 during fiscal year | <input type="checkbox"/> |

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- 3 Name of principal officer

- 4 Names of family members of board members who provide services to you - their business name and relation to the board members

- 5 The number in Box 3 of Form 1096, if filled.

- 6 The number of employees reported on Form W-3

- 7 The number of volunteers, estimate if necessary

- 8 The number of voting board members

- 9 The number of independent board members (not related to another member, or key employee)

- 10 Does the organization delegate control of management duties to a management company or other person (other than an officer, or key employee)

- 11 Do you keep records of the meetings of the board? Of other committees, if any?

- 12 Does the board review and approve the 990 before filing? If yes, please describe the procedure.

- 13 If there is any officer that cannot be reached at your address, please specify and provide their address.

- 14 Do you have a written conflict of interest policy
If yes, are officers required annually to disclose interests that may become a conflict of interest?
If yes, how do you monitor compliance

- 15 Do you have a written whistle blower's policy?

- 16 Do you have a written document retention and destruction policy?

- 17 Is the compensation for executive director and other key employees approved by independent persons?

- 18 How do you make the 990 available for public viewing?

- 19 How are your governing documents, conflict of interest policy and financial statements available to the public?

- 20 Are any members of the board compensated? If yes, who and what is the amount of compensation?

- 21 During the last fiscal year, did you pay any independent contractors an amount in excess of \$100,000 in aggregate?