

Auditor

Procedures to verify accounting records:

1. Review cash receipts journal. Reconcile member dues and other receipts with subsidiary ledgers and bank deposits. Perform any tests, which would be required to support the various cash receipt categories.
2. Review check disbursement journal. Verify that all checks have supporting invoices and are approved for disbursement.
3. Reconcile bank statements to cash receipts and check disbursement journal. Verify ending bank balance.
4. Reconcile other investment accounts.
5. Perform a general review of the financial statements and verify balances of other balance sheet accounts.
6. Read the minutes and records pertaining to the activities of the organization for the year. Take notice of the treasurer's report and any mention of revenue and disbursement activities.