



4-H Club/Committee Financial Management Checklist #3: Annual Audits (4-H Club-Level and County-Level)

Guidelines		
1.	<p>Conduct a 4-H Club/Committee Level Audit of the 4-H Club/Committee Treasurer’s Portfolio with three people (a combination of youth members and adults) who ARE NOT signatories on the account and who are not related to those with signatory authority.</p> <ul style="list-style-type: none"> • Treasurers should refer to the “Audit Guidelines for 4-H Accounts” in the Treasurer’s Portfolio to prepare for the 4-H Club/Committee level audit. • Auditors will provide feedback about the audit to the 4-H Club/Committee Treasurer, other signatories, and the Organizational Leader on the Audit Comments Sheet. • Auditors must sign the 4-H Club/Committee Treasurer’s Book Fiscal Review section (page 2). • Include Audit Comments Sheet in 4-H Club/Committee Treasurer’s Portfolio. <p>*If the audit is conducted with the youth present and the adult(s) is/are not a screened volunteer(s), then a screened volunteer must also be present during the audit.</p>	<input type="checkbox"/>
2.	<p>A county-level audit must also be accomplished yearly for every 4-H Club/ Committee. Every Club/Committee MUST submit the Treasurer’s Portfolio to include the audited Treasurer’s Book and Secretary’s Book to the Extension Office by October 15. A copy of the 4-H Club/Committee Treasurer’s Book will be kept on file in the Extension Office for seven years and the Secretary’s Book for five years.</p>	<input type="checkbox"/>
3.	<p>The Treasurer’s Portfolio MUST include:</p> <ul style="list-style-type: none"> • Current year’s bank statements (October 1 – September 30 of the current 4-H year); - Must be in date order, from most current to least current. • Previous year’s bank statements (October 1 – September 30 of the previous 4-H year); • 4-H Club/Committee Treasurer’s Book (October 1 – September 30 of the current 4-H year); • 4-H Club/Committee Secretary’s Book (October 1 – September 30 of the current 4-H year); • Receipts and paid invoices for transactions in descending date order covering the above dates; • A copy of the current 4-H year’s signatory list/letter; • The checkbook register, but not the checks; • Club/Committee EIN letter and a copy of the current 4-H year’s signatory list/letter; • Event financial statements for each event conducted by the 4-H Club/Committee. 	<input type="checkbox"/>



4.	All original documents will be returned; only a copy of the 4-H Club/Committee Treasurer's Book, Secretary's Book, and signatory list/letter will be kept in the Extension Office. 4-H Clubs/Committees MUST maintain ALL financial documents for seven years .	<input type="checkbox"/>
5.	4-H Clubs/Committees WILL NOT BE activated and will not be able to hold events/meetings until a completed 4-H Club/Committee Treasurer's Portfolio with all other required items has been turned in annually.	<input type="checkbox"/>