



County Level Audit Guidelines for Clubs/Committees

The following items must be included in the Treasurer's Portfolio for Club/Committee level audit:

- The Club Treasurer's Book
- The Club Secretary's Book
- Club/Committee bank statements (October 1 – September 30, current 4-H year)
- All file folders in Treasurer's Portfolio must be filled with correct items
- Completed 4-H Club/Committee Financial Checklists

Some additional guidelines are as follows:

- The Club/Committee Level Audit must be done prior to Club/Committee financial documentation being turned in to the Arizona 4-H Foundation.
- The county level audit will occur annually for every Club/Committee, immediately after the October 15 deadline for Treasurer's Portfolios.
- The County Level Audit Committee will consist of at least three people not involved with the Club's/Committee's financial accounting, nor shall they be related to those with signatory authority.

The following steps must be taken to complete the County Level Audit:

1. Ensure that the bank statements for the Club/Committee account are included in the Treasurer's Portfolio, so that they can be reviewed during the audit.
2. Ensure a current signatory list is included and reviewed. The Club/Committee Secretary's Book should reflect a discussion of who has the authority to be signatories.
3. The Club/Committee Secretary's Book must be reviewed as part of the Club/Committee Treasurer's Audit.
4. Ensure all income has been deposited into the account.
5. Ensure all expenses are paid by check or receipted if cash is paid out.
6. Ensure that all receipts for the past year are in date order in the "Receipts" file.

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7. Ensure the vendor and the amount of the check match the invoice or receipt. Check 5 or 6 checks to ensure that they match the invoice or receipt, the bank statement, the Club/Committee Treasurer's Book, and the financial statement (if one was made for the particular event/activity).
8. Ensure expenses are discussed, voted on, and approved by the club membership and that all financial decisions are noted in Club/Committee minutes in the Secretary's Book.
9. Ensure all checks have two signatures and that the signatures are those listed on the signatory card/list. Two signatures are required on all checks – the Treasurer or President and one adult not related to the youth member who is signing. Some clubs may have only adults on the account due to bank stipulations.
10. Ensure that all bank statements have been reconciled. They should be signed and dated by the Treasurer on the date that the bank statement was reconciled.
11. Ensure the end of the month balance in the checkbook agrees with the balances on the account reconciliation on the back of the bank statement.

Questions:

If you are unsure about what is required or have questions about audit information, please contact Kim Christman at the Extension Office at (602) 827-8228.