

## 4-H Club Financial Record Audit Evaluation:

Name of Club: \_\_\_\_\_ Fiscal Year: Sept. 1\_\_\_\_\_ to Aug. 31\_\_\_\_\_

Club Treasurer Member Name: \_\_\_\_\_

Leader Name: \_\_\_\_\_ Date Submitted to Extension office: \_\_\_\_\_

**Items Submitted Checklist:**

- \_\_\_\_\_ Monthly checking account bank statements for the last 12 months September of previous year to August of this year
- \_\_\_\_\_ Checkbook register
- \_\_\_\_\_ Treasurer's Record Book of the last 4-H year
  - \_\_\_\_\_ Each Monthly Report Completed
  - \_\_\_\_\_ Checking Account Record Form Completed
  - \_\_\_\_\_ Petty Cash Record Form Completed (only if able)
  - \_\_\_\_\_ Annual Financial Report Completed
- \_\_\_\_\_ May include file/folder with invoices, bills, expenses
- \_\_\_\_\_ Copy of Secretary meeting minutes documenting action taken on financial matters

**Evaluation**

Description	Comments on Evaluation
1. Monthly Bank Statements	
2. Checking Account Register	
3. Treasurer's Book	
4. Folder including invoices, bills, expenses	
5. Financial Report Budget	

Summary Comments:	
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Date Reviewed: \_\_\_\_\_

By Extension Staff: \_\_\_\_\_

Buchanan County

## **Fiscal Procedure Reminders:**

- Club has EIN (employer identification number)
- Bank account Signature Card has the following signatures:
  - Club Treasurer
  - Adult Leader(s) – not related to Treasurer
- Fundraising activities received prior review by Extension staff
- Club prepared and approved budget
- Transactions not listed in prepared and approved budget have received a club approval through formal motion and voting process and are recorded in secretary's minutes
- Club dollars are member approved for 4-H activities, registration fees, etc.
- Club Treasurer regularly presents a financial report to the club, including:
  - List of expenses paid
  - Bills to be paid
  - Income received
  - Balance in club account
- Treasurer prepares an end of the year annual financial report for annual audit

## **Treasurer Records:**

- Recorded all transactions with complete information in:
  - Club check register
  - 4-H Treasurer Record Book
  - Copies of all bank statements from the last 4-H fiscal year (i.e. Sept. 2015-Aug. 2016)
- Records are all balanced and accurate
- Completed annual financial reports and audits are kept year to year
- All transactions (bills, invoices, receipts) and receivables (donation, fundraiser, etc.) are recorded in check register including:
  - Check number
  - Date of transaction
  - Who payments were made to
  - Purpose of purchase/payment
  - Balance account