

## Documents to Prepare for Annual Audit County Agricultural Extension Districts

- ✓ Council minutes available for review. For year being audited, July 1, 20\_\_\_ to June 30, 20\_\_\_ plus proof of filing certificate of organization/organizational minutes with the county auditor/treasurer office.
  - If any significant subsequent event occurred after June 30 but pertains to the fiscal year being audited, the minutes may need to be available through the date of the audit.
- ✓ Bank reconciliation reports (Reconciliation Posting Journal and Outstanding Transaction Report) and corresponding bank statements for all bank accounts for entire audit year. If canceled checks are electronically retained, check images (both front and back) must be included on statements.
- ✓ County Agricultural Extension District Annual Financial Report (published report) for the audit year and related proof of publication.
- ✓ Copy of budget, amendments and proof of publication for audit year plus filing of IDOM forms with the county auditor's office.
- ✓ Actual revenue and expenditure totals for audit year. Revenue and Expense Reports Summary.
- ✓ Copy of Surety Bond for audit year and proof of filing with auditor's office.
- ✓ Tax apportionment, report showing tax deposits by month and general ledger accounts credited.
- ✓ Carryover calculation.
- ✓ Random receipts will be selected and supporting documentation will be reviewed (include all voucher reports for the FY).
- ✓ Random expenditures will be selected and the supporting documentation, e.g. invoices and check stubs will need to be reviewed.
- ✓ If applicable, copy of Agency Financial Report for audit year.