

**2015 CHAPTER MANAGEMENT GUIDE**

**ALA FINANCIAL AUDIT CHECKLIST**

This form was drafted by the Mile High Chapter, ALA out of Denver, Colorado. This checklist was developed for our own audit purposes, and may be useful as a guideline for other chapters. The recommendations may or may not necessarily reflect the opinion of the National Association, and some items may not be applicable to a given chapter.

Chapter:	Arizona Chapter of the Association of Legal Administrators	
Fiscal Year-being Audited:	April 1, 2017 through March 31, 2018	
Tax Year, if Different		
Board Member Auditor(s) or outside entity – If board members, two preferred (should not include the person who was treasurer for the time period being audited, and ideally at least one should not have been a signer on the account for audited time period)	Sharon Williams Sonji Le Blanc Sarah Dunne Veronica Cook Chris Proctor	
Date of Audit:	April 3, 2018	
Who was the treasurer during the fiscal year being audited, and how can you reach him/her?	Christine Stangl Squire Patton Boggs (602) 528-4821	and Julie Skelton Bauman Loewe Witt & Maxwell PLLC (480) 502-4664
Software program being used, if any:	QuickBooks	

CHECKING ACCOUNT No. 4484610004279835 WITH Wells Fargo

Item Checked	Notes, if any
* Are all bank statements available and reconciled? - Is there a reconciliation report (showing uncleared checks, etc.) attached to the bank statement? - Are they reconciled by someone OTHER than a	Month 1 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer Reconciler? Month 2 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer Reconciler? Month 3 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer Reconciler? Month 4 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer Reconciler? Month 5 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer

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<p>signer on the account?</p>	<p>Reconciler?  Month 6 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer  Reconciler?  Month 7 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer  Reconciler?  Month 8 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer  Reconciler?  Month 9 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer  Reconciler?  Month 10 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer  Reconciler?  Month 11 <u> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer  Reconciler?  Month 12 <u> </u> Statement? <u> </u> Rec. report? <u> </u> Non-Signer  Reconciler? Statement not available yet</p> <p>Notes:</p>
<p>* Is there backup documentation available for each disbursement? Randomly check some transactions, check some particularly large disbursements, and review disbursements to board members or other individuals.</p>	<p>The following randomly-selected disbursements were verified and DID or DID NOT have backup documentation:  # <u> 5183 </u> dtd <u> 4/7/17 </u> to <u> IST </u> for  \$ <u> 371.00 </u> <u> X </u> DID or <u> </u> did NOT  # <u> 6048 </u> dtd <u> 11/27/17 </u> to <u> Wells Fargo </u> for  \$ <u> 3,717.76 </u> <u> X </u> DID or <u> </u> did NOT  # <u> 6061 </u> dtd <u> 2/21/18 </u> to <u> Wells Fargo </u> for  \$ <u> 6,416.86 </u> <u> X </u> DID or <u> </u> did NOT  # <u> 6002 </u> dtd <u> 6/3/17 </u> to <u> USPS </u> for  \$ <u> 112.00 </u> <u> X </u> DID or <u> </u> did NOT</p> <p>The following particularly large disbursements were verified and DID or DID NOT have backup documentation:  # <u> 6012 </u> dtd <u> 8/1/17 </u> to <u> Hyatt </u> for  \$ <u> 6,250.00 </u> <u> X </u> DID or <u> </u> did NOT  # <u> 6014 </u> dtd <u> 8/15/17 </u> to <u> HB Abies Productions </u> for  \$ <u> 3,097.00 </u> <u> X </u> DID or <u> </u> did NOT  # <u> 6040 </u> dtd <u> 10/23/17 </u> to <u> Regional Legal Management </u> for  \$ <u> 1,212.62 </u> <u> X </u> DID or <u> </u> did NOT  # <u> 6006 </u> dtd <u> 6/28/17 </u> to <u> Regional Legal Management </u> for  \$ <u> 1,225.25 </u> <u> X </u> DID or <u> </u> did NOT</p> <p>The following checks to board members or other individuals were verified and DID or DID NOT have backup documentation:  # <u> 6030 </u> dtd <u> 9/27/17 </u> to <u> Sharon Williams </u> for  \$ <u> 83.59 </u> <u> X </u> DID or <u> </u> did NOT  # <u> 6044 </u> dtd <u> 11/9/17 </u> to <u> Sonji Le Blanc </u> for  \$ <u> 119.88 </u> <u> X </u> DID or <u> </u> did NOT  # <u> 6036 </u> dtd <u> 10/20/17 </u> to <u> Sharon Williams </u> for  \$ <u> 5.16 </u> <u> X </u> DID or <u> </u> did NOT  # <u> 6053 </u> dtd <u> 1/22/18 </u> to <u> Teresie Zmyslinski </u> for</p>

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	\$ <u>20.00</u> <input checked="" type="checkbox"/> DID or <input type="checkbox"/> did NOT # <u>6024</u> dtd <u>9/22/17</u> to <u>Jennifer Lovato</u> for \$ <u>48.84</u> <input type="checkbox"/> DID or <input type="checkbox"/> did NOT # _____ dtd _____ to _____ for \$ _____ <input type="checkbox"/> DID or <input type="checkbox"/> did NOT # _____ dtd _____ to _____ for \$ _____ <input type="checkbox"/> DID or <input type="checkbox"/> did NOT # _____ dtd _____ to _____ for \$ _____ <input type="checkbox"/> DID or <input type="checkbox"/> did NOT																																			
* Are copies of deposits available (including copies of each check and bank-stamped receipt with correct total)? (random check)	Randomly selected the following deposits from the physical check register, and then looked at deposit copies to verify:  Deposit dtd <u>6/20/17</u> for \$ <u>3,013.52</u> Copies of ALL checks? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Bank-stamped receipt with correct total? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Deposit dtd <u>11/9/17</u> for \$ <u>65.25</u> Copies of ALL checks? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Bank-stamped receipt with correct total? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Deposit dtd <u>7/10/17</u> for \$ <u>25.00</u> Copies of ALL checks? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Bank-stamped receipt with correct total? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO  Notes:																																			
* Physical check register appears to contain all check stubs?	<input type="checkbox"/> YES <input type="checkbox"/> NO; missing numbers: _____ <div style="text-align: center; color: red; font-weight: bold; font-size: 1.2em;">N/A</div>																																			
* Electronic check register balance matches physical check register?	<input type="checkbox"/> YES <input type="checkbox"/> NO <div style="text-align: center; color: red; font-weight: bold; font-size: 1.2em;">N/A</div> Beginning register balance per software program: \$ _____ Beginning register balance per physical register: \$ _____  Ending register balance per software program: \$ _____ Ending register balance per physical register: \$ _____																																			
SAVINGS																																				
CHECKING ACCOUNT NO. <u>8392438647</u> WITH <u>Wells Fargo</u>																																				
* Are all bank statements available and reconciled? - Is there a reconciliation report (showing uncleared	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;">Month 1</td> <td style="width:10%;"><input checked="" type="checkbox"/></td> <td style="width:15%;">Statement?</td> <td style="width:10%;"><input checked="" type="checkbox"/></td> <td style="width:10%;">Rec. report?</td> <td style="width:10%;"><input checked="" type="checkbox"/></td> <td style="width:15%;">Non-Signer Reconciler?</td> </tr> <tr> <td>Month 2</td> <td><input checked="" type="checkbox"/></td> <td>Statement?</td> <td><input checked="" type="checkbox"/></td> <td>Rec. report?</td> <td><input checked="" type="checkbox"/></td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 3</td> <td><input checked="" type="checkbox"/></td> <td>Statement?</td> <td><input checked="" type="checkbox"/></td> <td>Rec. report?</td> <td><input checked="" type="checkbox"/></td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 4</td> <td><input checked="" type="checkbox"/></td> <td>Statement?</td> <td><input checked="" type="checkbox"/></td> <td>Rec. report?</td> <td><input checked="" type="checkbox"/></td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 5</td> <td><input checked="" type="checkbox"/></td> <td>Statement?</td> <td><input checked="" type="checkbox"/></td> <td>Rec. report?</td> <td><input checked="" type="checkbox"/></td> <td>Non-Signer Reconciler?</td> </tr> </table>	Month 1	<input checked="" type="checkbox"/>	Statement?	<input checked="" type="checkbox"/>	Rec. report?	<input checked="" type="checkbox"/>	Non-Signer Reconciler?	Month 2	<input checked="" type="checkbox"/>	Statement?	<input checked="" type="checkbox"/>	Rec. report?	<input checked="" type="checkbox"/>	Non-Signer Reconciler?	Month 3	<input checked="" type="checkbox"/>	Statement?	<input checked="" type="checkbox"/>	Rec. report?	<input checked="" type="checkbox"/>	Non-Signer Reconciler?	Month 4	<input checked="" type="checkbox"/>	Statement?	<input checked="" type="checkbox"/>	Rec. report?	<input checked="" type="checkbox"/>	Non-Signer Reconciler?	Month 5	<input checked="" type="checkbox"/>	Statement?	<input checked="" type="checkbox"/>	Rec. report?	<input checked="" type="checkbox"/>	Non-Signer Reconciler?
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Christine to print report to complete packet for Month 6


<p>checks, etc.) attached to the bank statement? - Are they reconciled by someone OTHER than a signer on the account?</p>	<p>Month 6 <input checked="" type="checkbox"/> Statement? <input type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler?                  Month 7 <input checked="" type="checkbox"/> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler?                  Month 8 <input checked="" type="checkbox"/> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler?                  Month 9 <input checked="" type="checkbox"/> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler?                  Month 10 <input checked="" type="checkbox"/> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler?                  Month 11 <input checked="" type="checkbox"/> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler?                  Month 12 <input type="checkbox"/> Statement? <input type="checkbox"/> Rec. report? <input type="checkbox"/> Non-Signer Reconciler?                  Statement not available yet                  Notes:</p>
<p>* Is there backup documentation available for each disbursement? Randomly check some transactions, check some particularly large disbursements, and review disbursements to board members or other individuals.</p> <p style="color: red; font-size: 1.2em; text-align: center;">N/A</p>	<p>The following randomly-selected disbursements were verified and DID or DID NOT have backup documentation:                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT</p> <p>The following particularly large disbursements were verified and DID or DID NOT have backup documentation:                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT</p> <p>The following checks to board members or other individuals were verified and DID or DID NOT have backup documentation:                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT                  # _____ dtd _____ to _____ for                  \$ _____ DID or did NOT</p>


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<p>* Are copies of deposits available (including copies of each check and bank-stamped receipt with correct total)? (random check)</p> <p style="text-align: center; color: red; font-size: 1.2em;">N/A</p>	<p>Randomly selected the following deposits from the physical check register, and then looked at deposit copies to verify:</p> <p>Deposit dtd _____ for \$ _____</p> <p>Copies of ALL checks? ___YES ___NO</p> <p>Bank-stamped receipt with correct total? ___YES ___NO</p> <p>Deposit dtd _____ for \$ _____</p> <p>Copies of ALL checks? ___YES ___NO</p> <p>Bank-stamped receipt with correct total? ___YES ___NO</p> <p>Deposit dtd _____ for \$ _____</p> <p>Copies of ALL checks? ___YES ___NO</p> <p>Bank-stamped receipt with correct total? ___YES ___NO</p> <p>Notes:</p>																																													
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<p>* Electronic check register balance matches physical check register?</p>	<p>___YES ___NO</p> <p>Beginning register balance per software program: \$ _____</p> <p>Beginning register balance per physical register: \$ _____</p> <p>Ending register balance per software program: \$ _____</p> <p>Ending register balance per physical register: \$ _____</p> <p>Notes: <span style="color: red; font-size: 1.2em;">N/A</span></p>																																													
<p><b>GENERAL ITEMS</b></p>																																														
<p>Treasurer's reports - copy of each month's report available? What reports constitute a full report (e.g. monthly cash flow? YTD cash flow? balance sheet? budget report? others?)</p>	<p>Reports should consist of the following:</p> <ol style="list-style-type: none"> <li>1. Balance Sheet</li> <li>2. P&amp;L</li> <li>3. Budget</li> <li>4.</li> <li>5.</li> </ol> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Month 1</td> <td style="width: 10%; text-align: center;">X</td> <td style="width: 35%;">Complete</td> <td style="width: 10%; text-align: center;">_____</td> <td style="width: 30%;">Missing</td> </tr> <tr> <td>Month 2</td> <td style="text-align: center;">X</td> <td>Complete</td> <td style="text-align: center;">_____</td> <td>Missing</td> </tr> <tr> <td>Month 3</td> <td style="text-align: center;">X</td> <td>Complete</td> <td style="text-align: center;">_____</td> <td>Missing</td> </tr> <tr> <td>Month 4</td> <td style="text-align: center;">X</td> <td>Complete</td> <td style="text-align: center;">_____</td> <td>Missing</td> </tr> <tr> <td>Month 5</td> <td style="text-align: center;">X</td> <td>Complete</td> <td style="text-align: center;">_____</td> <td>Missing</td> </tr> <tr> <td>Month 6</td> <td style="text-align: center;">X</td> <td>Complete</td> <td style="text-align: center;">_____</td> <td>Missing</td> </tr> <tr> <td>Month 7</td> <td style="text-align: center;">X</td> <td>Complete</td> <td style="text-align: center;">_____</td> <td>Missing</td> </tr> <tr> <td>Month 8</td> <td style="text-align: center;">X</td> <td>Complete</td> <td style="text-align: center;">_____</td> <td>Missing</td> </tr> <tr> <td>Month 9</td> <td style="text-align: center;">X</td> <td>Complete</td> <td style="text-align: center;">_____</td> <td>Missing</td> </tr> </table>	Month 1	X	Complete	_____	Missing	Month 2	X	Complete	_____	Missing	Month 3	X	Complete	_____	Missing	Month 4	X	Complete	_____	Missing	Month 5	X	Complete	_____	Missing	Month 6	X	Complete	_____	Missing	Month 7	X	Complete	_____	Missing	Month 8	X	Complete	_____	Missing	Month 9	X	Complete	_____	Missing
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	Month 10 <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Missing Month 11 <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Missing Month 12 <input type="checkbox"/> Complete <input type="checkbox"/> Missing Month 12 not completed yet
Form W-9s	Does the treasurer have on file current Form W-9s for business partners which are not incorporated? (This form verifies the legal nature of the entity, such as sole proprietorship, incorporated entity, etc., requires their tax ID # for tax reporting purposes, AND attests to whether they are subject to backup withholding). Christine to begin requesting W-9 moving forward from today ___ YES <input checked="" type="checkbox"/> NO
Form 1099s	Were 1099s issued to any unincorporated entities which were paid more than the limit established by the IRS as triggering a Form 1099, currently \$ <u>600</u> ? No payments issued requiring Form 1099 ___ YES <input checked="" type="checkbox"/> NO
Tax Return - Applicable tax return(s) filed for most recent tax period? (Form 990? sales tax form? other?)	Form <u>990-EZ</u> for tax period beginning <u>04/01/2016</u> and ending <u>03/31/2017</u> was filed on <u>02/12/2018</u> . Form <u>TPT-EZ</u> for tax period beginning <u>03/01/2018</u> and ending <u>03/31/2018</u> was filed on <u>04/02/2018</u> . Form _____ for tax period beginning _____ and ending _____ was/is due to be filed by _____ but has not yet been filed.
Budget - was one done, and regular reports given?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

Auditor(s) Signatures:  
  
 \_\_\_\_\_  
 Signature

  
 \_\_\_\_\_  
 Signature