

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, 2018 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 Katie Bryant Dana Marinaro
Date of Audit:	May 7, 2019
Who was the treasurer during the fiscal year being audited, and how can you reach him/her?	Christine Stangl Greenberg Traurig (602) 445-8000
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 <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

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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> X </u> Statement? <u> X </u> Rec. report? <u> X </u> Non-Signer Reconciler?</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:</p> <p># <u>6069</u> dtd <u>5/14/18</u> to <u>Associated Graphics</u> for \$ <u>160.46</u> <u> X </u> DID or <u> </u> did NOT</p> <p># <u>6086</u> dtd <u>6/15/18</u> to <u>Jennifer Lovato</u> for \$ <u>2,286.24</u> <u> </u> DID or <u> </u> did NOT</p> <p># <u>6070</u> dtd <u>5/14/18</u> to <u>Boies Schiler</u> for \$ <u>277.32</u> <u> </u> DID or <u> </u> did NOT</p> <p># <u>6071</u> dtd <u>5/14/18</u> to <u>Gammage & Burnham</u> for \$ <u>43.23</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:</p> <p># <u>6095</u> dtd <u>8/19/18</u> to <u>HB Abels Productions</u> for \$ <u>3,610</u> <u> </u> DID or <u> </u> did NOT</p> <p># <u>6105</u> dtd <u>9/10/18</u> to <u>Grateful Endeavors</u> for \$ <u>1,831.09</u> <u> </u> DID or <u> </u> did NOT</p> <p># <u>6074</u> dtd <u>5/14/18</u> to <u>Wells Fargo</u> for \$ <u>6,197.05</u> <u> </u> DID or <u> </u> did NOT</p> <p># <u>6112</u> dtd <u>7/27/18</u> to <u>Wells Farog</u> for \$ <u>1,388.66</u> <u> </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:</p> <p># <u>6091</u> dtd <u>7/27/18</u> to <u>Tracy Als</u> for \$ <u>916.96</u> <u> </u> DID or <u> </u> did NOT</p> <p># <u>6073</u> dtd <u>5.14.17</u> to <u>Christine Stangl</u> for \$ <u>110.69</u> <u> </u> DID or <u> </u> did NOT</p> <p># <u> </u> dtd <u> </u> to <u> </u> for \$ <u> </u> <u> </u> DID or <u> </u> did NOT</p> <p># <u> </u> dtd <u> </u> to <u> </u> for</p>

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	\$ _____ 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
* 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>4/27/18</u> for \$ <u>8,400</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>5/29/18</u> for \$ <u>2,525</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>9/28/18</u> for \$ <u>31,000</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?	_____ YES _____ NO; missing numbers: _____ N/A
* Electronic check register balance matches physical check register?	_____ YES _____ NO _____ N/A 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. N/A 8392438647 WITH Wells Fargo	
* Are all bank statements available and reconciled? - Is there a reconciliation report (showing uncleared	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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<p>checks, etc.) attached to the bank statement? - Are they reconciled by someone OTHER than a signer on the account?</p>	<table border="0"> <tr> <td>Month 6</td> <td><u> x </u></td> <td>Statement?</td> <td><u> x </u></td> <td>Rec. report?</td> <td><u> x </u></td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 7</td> <td><u> x </u></td> <td>Statement?</td> <td><u> x </u></td> <td>Rec. report?</td> <td><u> x </u></td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 8</td> <td><u> x </u></td> <td>Statement?</td> <td><u> x </u></td> <td>Rec. report?</td> <td><u> x </u></td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 9</td> <td><u> x </u></td> <td>Statement?</td> <td><u> x </u></td> <td>Rec. report?</td> <td><u> x </u></td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 10</td> <td><u> x </u></td> <td>Statement?</td> <td><u> x </u></td> <td>Rec. report?</td> <td><u> x </u></td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 11</td> <td><u> x </u></td> <td>Statement?</td> <td><u> x </u></td> <td>Rec. report?</td> <td><u> x </u></td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 12</td> <td><u> x </u></td> <td>Statement?</td> <td><u> x </u></td> <td>Rec. report?</td> <td><u> x </u></td> <td>Non-Signer Reconciler?</td> </tr> </table> <p>Notes:</p>	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> x </u>	Statement?	<u> x </u>	Rec. report?	<u> x </u>	Non-Signer Reconciler?
Month 6	<u> x </u>	Statement?	<u> x </u>	Rec. report?	<u> x </u>	Non-Signer Reconciler?																																												
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<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>N/A</p>	<p>The following randomly-selected disbursements were verified and DID or DID NOT have backup documentation:</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p>The following particularly large disbursements were verified and DID or DID NOT have backup documentation:</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ 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:</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p> <p># _____ dtd _____ to _____ for \$ _____ DID or _____ did NOT</p>																																																	

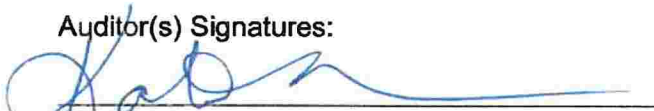
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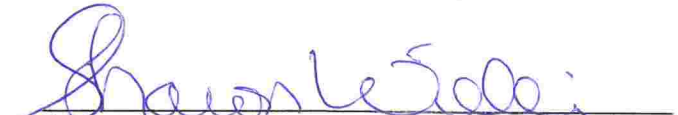
<p>* Are copies of deposits available (including copies of each check and bank-stamped receipt with correct total)? (random check)</p> <p>N/A</p>	<p>Randomly selected the following deposits from the physical check register, and then looked at deposit copies to verify:</p> <p>Deposit dtd _____ for \$ _____ Copies of ALL checks? ___ YES ___ NO Bank-stamped receipt with correct total? ___ YES ___ NO</p> <p>Deposit dtd _____ for \$ _____ Copies of ALL checks? ___ YES ___ NO Bank-stamped receipt with correct total? ___ YES ___ NO</p> <p>Deposit dtd _____ for \$ _____ Copies of ALL checks? ___ YES ___ NO Bank-stamped receipt with correct total? ___ YES ___ NO</p> <p>Notes:</p>
<p>* Physical check register appears to contain all check stubs?</p>	<p>___ YES ___ NO; missing numbers: _____</p> <p>N/A</p>
<p>* Electronic check register balance matches physical check register?</p>	<p>___ YES ___ NO N/A</p> <p>Beginning register balance per software program: \$ _____ Beginning register balance per physical register: \$ _____</p> <p>Ending register balance per software program: \$ _____ Ending register balance per physical register: \$ _____</p> <p>Notes:</p>
<p>GENERAL ITEMS</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"> 1. Balance Sheet 2. Profit & Loss 3. Budget 4. 5. <p>Month 1 <u> x </u> Complete <u> </u> Missing Month 2 <u> x </u> Complete <u> </u> Missing Month 3 <u> x </u> Complete <u> </u> Missing Month 4 <u> x </u> Complete <u> </u> Missing Month 5 <u> x </u> Complete <u> </u> Missing Month 6 <u> x </u> Complete <u> </u> Missing Month 7 <u> x </u> Complete <u> </u> Missing Month 8 <u> x </u> Complete <u> </u> Missing Month 9 <u> x </u> Complete <u> </u> Missing</p>

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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 checked="" type="checkbox"/> Complete <input type="checkbox"/> Missing
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). <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO All are Incorporated W-9s not created.
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> ? <input type="checkbox"/> 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>990EZ</u> for tax period beginning <u>4/2017</u> and ending <u>3/2018</u> was filed on <u>9/2018</u> . Form <u>TPTEZ</u> for tax period beginning <u>4/2018</u> and ending <u>4/2019</u> was filed on <u>Monthly</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