

Audit Procedures

| Auditing Membership Records | | ✓ |
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| 1 | Verify Beginning and Ending membership numbers with Chapter Totals for Quarter; Active Roster and LCL Web. | |
| 2 | Verify new applicants with Applicant Report; Applications, 'Monthly Totals' page. | |
| 3 | Verify number active members on rolls with Active Membership List, Totals from "Monthly Totals' page. | |
| 4 | Verify expired members from Expired Report; 'Monthly Totals' page. | |
| 5 | Verify dropped members from Dropped Report; 'Monthly Totals' page. | |

| Auditing Financial Information | | |
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| 1 | Verify bank statement(s) reconciliation with checkbook, savings, CD(s), etc. | |
| 2 | Verify bank statement(s) reconciliation with QuickBooks Reconciliation Detail reports for all bank accounts, e.g. Checking, Savings, CD(s) etc. | |
| 3 | Verify deposits made with checkbook, savings, CD(s) etc. and were entered into QuickBooks. | |
| 4 | Verify receipts received with deposits made. | |
| 5 | Verify outstanding deposits with checkbook and QuickBooks. | |
| 6 | Verify ACH deposits from Moose International entered into checkbook and QuickBooks. | |
| 7 | Verify checks written with checkbook and were entered into QuickBooks. | |
| 8 | Verify checks written with invoices received. | |
| 9 | Verify outstanding checks with checkbook and QuickBooks. | |
| 10 | Review all blank checks and/or checkbook stubs. | |
| 11 | Verify checkbook ending balance with QuickBooks ending balance for all bank accounts. | |
| 12 | Review cancelled checks and/or checkbooks stubs that no checks made payable to cash. | |
| 13 | Verify donation amounts with checkbook and with QuickBooks Donation account. | |
| 14 | Verify NSF checks and/or repayment were recorded properly. | |
| 15 | Verify Chart of Account Listing for negative account balances - should be none. | |

| Auditing Miscellaneous | | |
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| 1 | Verify Minutes of all meetings recorded properly | |
| 2 | Verify minutes are accurate, complete, and were approved | |
| 3 | Verify Signatures - Secretary and Senior Regent | |
| 4 | Verify officers and/or changes entered on LCL Web | |
| 5 | Verify email system is less than 100 mb | |
| 6 | Verify email system is being used properly - accessed regularly, correspondence read at meetings, junk email cleaned out, etc. | |
| 7 | Verify Forms 114 & 166 mailed or transmitted | |
| 8 | Verify 990 Form filed between May 1st and September 15th | |
| 9 | Verify Payroll reports 940 and 941 Forms filed quarterly, if applicable | |
| 10 | Verify W2's W3's, filed at year end, if applicable | |