

Regional Auditor

Audit Steps: For any of the following items, please check “yes”, “no”, or “N/A”. Add comments where appropriate or necessary.

| <i>Audit Step or Procedure</i> | <i>Yes</i> | <i>No</i> | <i>N/A</i> | <i>Comments</i> |
|---|------------|-----------|------------|----------------------|
| General: | | | | |
| 1. A Treasurer has been appointed to keep the regional (area) financial records. | | | | Date appointed _____ |
| 2. The Treasurer has attended AYSO Treasurer training. | | | | |
| 3. The bank accounts are reconciled on a monthly basis. | | | | |
| 4. The person who reconciles the bank accounts is not a signatory on those accounts. | | | | |
| 5. An annual budget is prepared and filed with the NSTC on a timely basis (on or before June 1). | | | | |
| 6. The region has an internal report that compares the income and expenses listed on the NAP report to the yearly budget. | | | | |
| 7. The RC reviews the monthly financial report prepared by the NSTC and questions unusual expenditures and less than normal receipts, if any. | | | | |
| 8. If an audit was completed previously, the audit report is available and you have reviewed it. | | | | |
| 9. All the documents and records requested in advance of the audit were available for you to see. | | | | |
| 10. There were no financial records that were lost, missing and/or not made available to you in a timely manner. | | | | |
| 11. There were no records of bank transfers made by telephone or electronically. | | | | |
| Cash Receipts: | | | | |
| 1. When handling cash, there are at least two people present (not from the same household)? | | | | |
| 2. Is a cash receipt book maintained? | | | | |
| 3. Are receipts given to each payer? | | | | |
| 4. Were cash receipts deposited within 3 banking days of collection? | | | | |

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|---|-----|----|-----|-----------------|
| 5. Where the region conducted in-person registration events, are there copies of Registration Reconciliation Forms or other evidence that two or more people reconciled the number of players who were registered to the registration payments collected? | | | | |
| 6. Are bank deposit slips prepared in duplicate and a copy retained? | | | | |
| 7. Does the <i>product</i> of the number of players registered <i>times</i> the registration fee equal the total deposits as shown on the NAP report? | | | | |
| 8. Are supporting documents retained for at least 5 years showing receipts for sponsorships, donations and other fundraising activities? | | | | |
| 9. When transfer deposits are made from other regional (area) accounts (tournament or fundraising), are the <i>source</i> accounts on NAP? | | | | |
| 10. Are receipts/acknowledgements given to donors, sponsors, etc.? | | | | |
| Cash Disbursements: | | | | |
| 1. The authorized bank signature card is up to date and accurately names the current authorized check signers. | | | | |
| 2. None of the authorized check signers are from the same household. | | | | |
| 3. Are checks imprinted with "Two Signatures Required?" | | | | |
| 4. There are no signed, blank checks. | | | | |
| 5. Are all payments made by check? | | | | |
| 6. For any payment by cash, there are receipts. | | | | |
| 7. Does the RC, the Treasurer or any other volunteer review cancelled checks at least annually? | | | | |
| 8. Are the monthly bank statements for ALL bank accounts mailed to the NSTC? | | | | |
| 9. There are no credit card statements. | | | | |
| 10. There were no cash or check advances given to volunteers. | | | | |

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|---|-----|----|-----|----------|
| 11. For any cash or check advance given to volunteers, there are receipts that match the amount of the advance and indicate any cash returned | | | | |
| 12. While actually examining invoices, receipts, cancelled checks, etc. (NOTE: this is to be done on a test basis, not a 100% examination of all transactions) please note the following: | | | | |
| a) There are no missing blank checks. | | | | |
| b) Checks are only used in numerical order. | | | | |
| c) Unused blank checks are not pre-signed. | | | | |
| d) Unused blank checks are stored in a locked container. | | | | |
| e) Cancelled checks always have two signatures on them. | | | | |
| f) Payments are consistent with AYSO policies, e.g., no alcohol, tobacco, personal expenditures. | | | | |
| g) Checks are properly marked with NAP account codes. | | | | |
| h) Paid invoices show proper cancellation. (<i>Marked paid with check number and date paid</i>) | | | | |
| i) Paid invoices are carefully filed using a logical filing method. (<i>alpha, numerical or chronological</i>) | | | | |
| j) Paid invoices are retained for five years. | | | | |
| k) You checked a number of unpaid invoices and none of them were dated more than 60 days prior to the date of your audit. | | | | |
| l) No board members are also vendors or supply paid services. | | | | |
| m) If board members are also vendors or suppliers, they do not sign their own checks or approve their invoices for payment. | | | | |
| n) Does the amount on cancelled checks match the amount on the paid invoices? | | | | |
| o) Do endorsements on checks match the payee? | | | | |
| p) Has the check data (payee or amount) been altered? | | | | |