

# Audit Checklist

## Documentation Needed to Begin the Audit

- Bylaws & Standing Rules
- Budget(s)
- Last Audit Report
- Checkbook register
- Cancelled checks (including voids)
- Authorizations for Payment and EFT authorizations
- Cash Verification Forms
- Bank statements, bank books and deposit slips
- Bank Reconciliations
- Receipts/bills
- Cash receipts
- Executive board meeting minutes
- Association meeting minutes
- Committee reports
- Treasurer Reports (Executive Board & Association)
- Financial Secretary Reports
- Annual Financial Report
- Workers' Compensation Annual Payroll Report form
- IRS Forms 990/990EZ/990N
- State Form 199 State Form RRF-1
- State Form CT-TR-1 (if required)
- As required for PTAs with employees or independent contractors:
  - IRS Form 941
  - IRS Form 1099
  - State Form DE-6
  - State Form DE-542
- Other: \_\_\_\_\_