

## DOCUMENTS NEEDED FOR THE AUDIT

1. Copy of financial statement to be audited – and example is attached – your financial statement does not need to match exactly, but should include beginning fund balances, total income and expense, ending fund balances and the location of all funds
2. Previous year financial statement and audit report with differences page and recommendation letter
3. Minutes of business meetings for the audit year and the year prior to the audit year.
4. Copy of campground & Mission Center assessment information
5. List of congregation officers
6. Copies of newsletters and other correspondence
7. Copy of the approved budget for the audit year
8. Congregational Financial Officer Record Book/general ledger or computer printout
9. Support documents for all entries: offering envelopes, SC-120 income receipts, deposit slips, Shelby weekly contribution registers (for computer users), invoices and requests for payment, SC-130 vouchers, Congregation Disbursement to Mission Center Financial Officer monthly reports, canceled checks, bank statements, etc.
10. Congregation Financial Officer's copies of contributor's monthly receipts (quarterly for computer users)
11. Batch Headers (paper processors only) and e-mail notifications of EFT withdrawals for World Church (when applicable)
12. All bank books, check registers, certificates of deposit, World Church Affiliate Investment Pool statements, etc.
13. All bank statements and their reconciliation for the audit year plus the bank statement(s) for the prior December and the bank statement(s) for the succeeding January (and February, if applicable).
14. Copies of all bank account signature cards
15. Copy of any outstanding loan agreement (if applicable)
16. Copy of contracts (if applicable)
17. Copies of 1099s (if applicable)