

CONGREGATION ACCOUNTS AUDIT REPORT

(Use this form if the congregation uses an account with a bank or similar institution as the primary means of holding funds. If the congregation uses a cashbox as the primary means of holding funds, use the cash version of the *Congregation Accounts Audit Report* [S-25c].)

Name of congregation: _____

Quarter being audited: _____ through _____
(Month/Year) (Month/Year) (Date of audit)

To begin the quarterly audit, the accounts servant is to provide the congregation accounts current file, the standing approvals file, and any separate ledger being used in connection with the primary account. The secretary is to provide the copies of all contribution *Transaction Records* (S-24) for the months being audited. If possible, the accounts servant should deposit all contributions on hand prior to the audit. The auditor should have *Instructions for Congregation Accounting* (S-27b) available for reference. The "Comments" sections of the audit report should be used to document any discrepancies discovered during the audit. The auditor should review the completed report with the secretary and the accounts servant.

Verification of Receipts

1. Total, by month, the copies of contribution *Transaction Records* (S-24) received from the secretary. Compare each monthly total with the total of the "Receipts/In" column on the corresponding month's *Accounts Sheet* (S-26). Do the totals match? _____
2. Are all contributions recorded on the *Accounts Sheet*? _____
3. For all three months, compare each contribution *Transaction Record* with the transaction description and code recorded on the corresponding *Accounts Sheet*. Are entries coded correctly? _____
4. Compare bank statement deposit dates and amounts with the *Accounts Sheet* deposit dates and amounts. Are deposits being made weekly? _____ If no, is there documentation in the standing approvals file of an exception approved by the body of elders? _____ If an exception is approved, are deposits being made at least once per month? _____

Comments: _____

Verification of Disbursements

1. a. Is there an invoice, a resolution, or another supporting document for each payment recorded on each *Accounts Sheet* (S-26)? _____ (Mark on the *Accounts Sheet* and list below under "Comments" any payments for which there is no supporting documentation.)
b. Is each invoice, purchase receipt, or payment *Transaction Record* (S-24) approved (initialed) by the coordinator of the body of elders? _____
c. Is each disbursement for an out-of-the-ordinary expense above the spending limit per transaction approved by a congregation resolution? _____
2. Are all contributions collected for the worldwide work being forwarded to the branch office as directed in *Instructions for Congregation Accounting* (S-27b), appendix C? _____
3. Are the full amounts of all resolved donations being sent to the branch office? _____
4. Are all charges from the branch office being paid promptly? _____ (See the latest statement from the branch office. Enter "NA" if there have been no charges.)
5. Compare the *Record of Funds Transfer* (TO-62) for each month with the donation acknowledgment from the branch office. Do the amounts agree? _____
6. If funds were received from the branch office for a Kingdom Hall renovation or repair project that was completed during the quarter, were any remaining funds returned to the branch office? _____ (Enter "NA" if the question does not apply.)

Comments: _____

Verification of Primary Account

1. In the standing approvals file, is there an up-to-date list of the brothers approved to make payments from the primary account? _____
2. Are all pages of each bank statement available for review? _____
3. Is each bank statement initialed by the secretary? _____
4. On page 2 of the *Accounts Sheet* (S-26) for each month, does the reconciled bank balance on line 9 in the "Primary Account Reconciliation" box equal the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box? _____
5. Are all outstanding checks less than three months old? _____ (Enter "NA" if check payments from the primary account are not used.)
6. Are all paid checks on hand, and have they been written to the proper payees? _____ (Enter "NA" if paid checks are not returned by the bank or if check payments from the primary account are not used.)

Comments: _____

Verification of Secondary Congregation Account

(Complete this section only if the congregation has another account.)

1. On page 2 of the *Accounts Sheet* (S-26) for each month, does the reconciled balance on line 8 in the "Secondary Account Reconciliation" box equal the "Secondary Account/Ending Balance" figure in the "Accounts Sheet Summary" box? _____
2. Are transfers out of the secondary account properly approved? _____

Comments: _____

Review of General Procedures

1. Are the congregation accounting instructions being followed? _____
2. Are the records neat and accurate? _____
3. Are the records up-to-date? _____
4. Are the monthly congregation accounts reports accurate? (Verify one month.) _____
5. a. Is there documentation in the standing approvals file showing the approved target balance? _____
b. For the last month being audited, is the amount of "Available Congregation Funds at End of Month" ([k] on the *Monthly Congregation Accounts Report* [S-30]) under the approved target balance amount? _____

Comments: _____

Audit prepared by: _____

Reviewed by: _____
(Secretary)