

CONGREGATION ACCOUNTS AUDIT REPORT

Name of congregation: _____

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

Gathering the information for the Audit

To begin the quarterly audit, the accounts servant is to provide the congregation accounts current file, check book with all entries up-to-date. The secretary is to provide the carbon copies of all contribution receipts. If possible, the accounts servant is to deposit all funds on hand prior to the audit. The audit should be performed without the assistance of the accounts servant.

Verification of Receipts

The purpose of this procedure is to verify that all the receipts have been entered and accounted for properly.

1. Total, by month, the carbon copies of the *Recibo* (S-AB-24-S) forms received from the secretary.
2. Compare each monthly total with the total of the "Total Recibo" column on the corresponding month's *Hoja de cuentas* (S-AB-26-S).
3. If there is a difference, determine the reason and explain:

4. Have all the *Recibo* forms been recorded on the *Hoja de cuentas*? _____
5. For all three months, compare each receipt description making sure they are recorded in the appropriate column on the *Hoja de cuentas*. Have all entries been made in their corresponding columns? _____
6. Compare bank statement deposit dates and amounts with *Hoja de cuentas* deposit dates and amounts. Are deposits being made weekly? _____

Comments: _____

Verification of Disbursements

1. a) Is there an invoice, resolution, or other documentation for all payments recorded on each *Hoja de cuentas*? _____
b) Has each invoice or voucher been approved (initialed) by the coordinator of the body of elders? _____
2. Mark on the *Hoja de cuentas* and list below under "Comments" any payments for which there is no supporting documentation. This should be considered when reviewing the audit with the coordinator of the body of elders and the accounts servant.
3. If help has been granted from the Kingdom Hall Fund, is the agreed upon amount being sent monthly? _____

Comments: _____

Verification of Checking Account

1. Have all pages of the originals bank statement been made available for review? _____
(Note: Most pages of bank statements are numbered and start the new page with the balance from the previous page. This helps to verify that none of the pages for the three months being audited are missing.)
2. Are the original bank statements being turned over to the coordinator of the body of elders for revision before being given to the accounts servant? _____
3. Compare the final amount shown in both the most recent bank statement and the bank reconciliation of the *last* month audited. Do both amounts coincide? _____ If “yes”, initial both amounts shown on the bank statement and the bank reconciliation form. If “no”, what is the difference? _____, _____ €. This should be considered when reviewing the audit with the coordinator of the body of elders and the accounts servant.
4. Are there any charges pending to be registered in the bank statement for the period of the last audit? _____
If “yes”, explain below.
5. Are there any incomes pending to be registered in the bank statement for the period of the last audit? _____
If “yes”, explain below.

Comments: _____

Verification of *Depósito* Account

(If applicable)

1. Have all withdrawals been properly authorised? _____

Comments: _____

Review of General Procedures

1. Are the congregation accounting instructions being followed? _____
2. Are the records neat and up-to-date? _____
3. Are the records clear and accurate? _____

Comments: _____

Audit prepared by: _____
(Signature)

Reviewed by: _____
(Signature of coordinator of the body of elders)

Additional comments: