

KINGDOM HALL OPERATING COMMITTEE ACCOUNTS AUDIT REPORT

(Use this form if the operating committee uses a bank account as the primary means of holding funds. If the operating committee uses a cash box as the primary means of holding funds, use the cash version of the *Kingdom Hall Operating Committee Accounts Audit Report* [S-25c].)

Kingdom Hall location: _____

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

To begin the quarterly audit, the accounts servant is to provide the operating committee accounts current file, the standing approvals file, and any bankbook being used in connection with the primary account. If possible, the accounts servant should deposit all contributions on hand prior to the audit. The auditor should have *Instructions for Kingdom Hall Operating Committee Accounting* (S-42b) 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 contact congregation secretary and the accounts servant.

Verification of Receipts

1. For all three months, have contributions from all the congregations using the Kingdom Hall been recorded on the *Accounts Sheet* (S-26)? _____
2. Compare bank statement deposit dates and amounts with the *Accounts Sheet* deposit dates and amounts. Are deposits being made at least once per month? _____

Comments: _____

Verification of Disbursements

1. Is there an invoice, a resolution, or another approval 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.)
2. Has each invoice or payment receipt been approved (initialed) by the Kingdom Hall Operating Committee coordinator? _____
3. Have any disbursements for out-of-the-ordinary expenses above the spending limit per transaction been approved by a congregation resolution? _____

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. Have all pages of each bank statement been made available for review? _____
3. Has each bank statement been initialed by the contact congregation secretary, indicating his review prior to giving it to the accounts servant? _____

4. On page 2 of the *Accounts Sheet* (S-26) for each month being audited, 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 outstanding deposits less than one month old? _____
7. 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.)

Comments: _____

Verification of Any Other Operating Committee Account

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

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

Comments: _____

Review of General Procedures

1. Are the operating committee accounting instructions being followed? _____
2. Are the records neat and accurate? _____
3. Are the records up-to-date? _____
4. Are the monthly operating committee 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 Operating Committee Funds at End of Month" ([g] on the *Monthly Kingdom Hall Operating Committee Accounts Report* [S-44]) under the approved target balance amount? _____

Comments: _____

Audit prepared by: _____
 (Sign and print name)

Reviewed by: _____
 (Contact congregation secretary—Sign and print name)