

Audit Report:



Imperial Court

Auxiliary – A.E.A.O.N.M.S Of North and South America and Its Jurisdiction, Inc.

Auditors Report

Court Name _____

Court Number _____

Address _____

Phone Number _____

Audit Period November 1, _____ to October 31, _____

Books for Constituent Court:

1.

<u>Receipt Month</u>	<u>Recordress</u>	<u>Treasurer</u>	<u>Auditors</u>
November	\$	\$	\$
December	\$	\$	\$
January	\$	\$	\$
February	\$	\$	\$
March	\$	\$	\$
April	\$	\$	\$
May	\$	\$	\$
June	\$	\$	\$
July	\$	\$	\$
August	\$	\$	\$
September	\$	\$	\$
October	\$	\$	\$
Total	\$	\$	\$

Receipts – Recordress’ Book	\$
Receipts – Treasurer’s Book	\$
Receipts – Auditors	\$
Difference, if any	\$

Reconcile any difference between the Recordress’ records and the Treasurer’s records. It must be found by Auditors and discussed with the Recordress and Treasurer. An explanation must be included in the report to the court.

<u>Disbursement Month</u>	<u>Recordress</u>	<u>Treasurer</u>	<u>Auditors</u>
November	\$	\$	\$
December	\$	\$	\$
January	\$	\$	\$
February	\$	\$	\$
March	\$	\$	\$
April	\$	\$	\$
May	\$	\$	\$
June	\$	\$	\$
July	\$	\$	\$
August	\$	\$	\$
September	\$	\$	\$
October	\$	\$	\$
Total	\$	\$	\$

Disbursement – Recordress’ Book	\$
Disbursement – Treasurer’s Book	\$
Disbursement – Auditors Book	\$
Difference, if any	\$

Reconcile any difference between the Recordress’ records and the Treasurer’s records. It must be found by Auditors and discussed with the Recordress and Treasurer. An explanation must be included in the report to the court.

3. Was the last bank statement for the period reconciled? (Must be reconciled) Yes _____ No _____
 The Auditors will reconcile bank statement for the last period bank statements are available if the Treasurer has not prepared bank reconciliation. The Same will be noted in the Auditor’s Report to the Court. You may use the back of the Bank Statement or follow the outline below:

Bank Balance Shown on Bank Statement	\$ _____
Add: Any deposits not shown on statement	\$ _____
Less: Any outstanding checks written by Treasurer	\$ _____
<i>List checks by number, payee and date</i>	
Service Charge by Bank	\$ _____
Redeposit	\$ _____

Current Balance \$ _____

The current balance should be the same as the Treasurer's Checkbook Balance.

4. Verify timeliness of deposits:

Dates Funds were Received	Date Deposited (Bank Statements)	Days between Receipts and Deposit

(Use additional paper as necessary)

5. Are all checks signed by the following three (3) officers:

Illustrious Commandress Yes _____ No _____
Recordress Yes _____ No _____
Treasurer Yes _____ No _____

If no, list checks: _____

6. Are receipts and disbursements recorded in Minute Book as well as in the Receipt Book and Membership Ledger of the Recordress? Yes _____ No _____

7. Are all cancelled checks or a facsimile secured and maintained in order? Yes _____ No _____

8. Are receipt book and membership ledger of the Recordress in agreement? Yes _____ No _____

9. Does the Recordress use the following? (answer Yes or No)

- | | |
|--------------------------|------------------------------------|
| A. Cash Ledger _____ | D. Warrant/Voucher Book _____ |
| B. Receipt Book _____ | E. Minute Book _____ |
| C. Membership Book _____ | F. Updated Membership Roster _____ |

10. Does the Treasurer use the following? (answer Yes or No)

- A. Check Book _____
- B. Receipt Book _____
- C. Ledger Book (*Record & Date Receipts and Disbursements and/or computerized register*)

11. Does the Treasurer have an order/warrant/voucher for each check drawn? Yes _____ No _____

12. Are the orders/warrant/vouchers signed by the Illustrious Commandress and Recordress?
Yes _____ No _____

13. Was the 990/990N filed with the IRS timely? Yes _____ No _____ Accepted date? _____
(*Attach a copy of the Form 990 E-filing Receipt from IRS to this report*)

14. Has this Court paid its Liability Insurance assessment to Imperial Court? Yes _____ No _____
(*Attach proof of payment*)

15. Was an entrance and exit meeting held with the Illustrious Commandress, Recordress and Treasurer?
Yes _____ No _____

REPORT THE RECOMMENDATIONS

General Statement:

We have completed a review of _____ Court No. _____ financial books for the purpose of assessing the adequacy of and compliance with the procedures of the Imperial Court General Constitution and By-Laws.

Based on our review, we have made the following findings:

Items of Lesser Significance:

Comments and Recommendations:

Respectfully Submitted,

Chairperson, Auditing Committee

Date

Committee Member

Committee Member

Committee Member