

**SAMPLE NON-PROFIT ORGANIZATION AUDIT
SUPPORT DOCUMENTATION REQUEST**

CURRENT YEAR FINANCIAL AUDIT SUPPORT REQUESTED	Date Requested	Date Received	Initial
Comparative Financial Statements as of June 30, 2008.	ASAP		QB
Trial Balance as of June 30, 2008.	ASAP		QB
Profit and Loss by Class for the year ended June 30, 2008.	ASAP		QB
General Ledger printout for the year ended June 30, 2008 or back up file.	ASAP		QB
Budget to Actual Report and/or Budgets for the years ending June 30, 2006 and June 30, 2008.	time of audit		Exec Director
Bank reconciliations and bank statements for all accounts as of June 30, 2008 and Bank Statements for July and August 2008.	time of audit		Bookkeeper
Schedule of Investments for the year, including cost and FMV, (if applicable).	time of audit		Bookkeeper
Customer balance detail as of June 30, 2008.	time of audit		QB
Grant files	time of audit		Exec Director
Fixed assets/accumulated depreciation detail and invoices to support additions in excess of \$1,500 and records of dispositions.	time of audit		Bookkeeper
Vendor balance summary as of June 30, 2008.	time of audit		QB
Schedule of accrued vacation as of June 30, 2008.	time of audit		Bookkeeper
Cash receipt and check registers for the period July 1, 2008 through audit start date and unpaid bills files.	time of audit		QB
Minutes from board meetings from July 1, 2007 through audit start date.	time of audit		Exec Director
Board member list - most recent.	time of audit		Exec Director
Quarterly and annual payroll tax returns & year-end accrual.	time of audit		Bookkeeper
Personnel files and timesheets.	time of audit		Bookkeeper
Detail supporting grantor advances and contracts payable.	time of audit		Bookkeeper
Documentation of In-Kind contributions.	time of audit		Exec Director
Deposit records.	time of audit		Bookkeeper
Paid bills files.	time of audit		Bookkeeper

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COMPLIANCE DOCUMENTS REQUESTED	Date Requested	Date Received	Initial
Monthly reports.	time of audit		Program Director
Year end cost settlement report.	time of audit		Program Director
List of clients served during the year ended June 30, 2008 and/or descriptions of program accomplishments.	time of audit		Program Director
Correspondence with, or reports to, grantor and cognizant or oversight agencies.	time of audit		Program Director
PERMANENT FILE DOCUMENTS REQUESTED	Date Requested	Date Received	Initial
Articles of Incorporation.	time of audit		Executive Director
Bylaws.	time of audit		Executive Director
Tax returns.	time of audit		Bookkeeper
Organization chart.	time of audit		Executive Director
Chart of Accounts.	time of audit		Bookkeeper
Accounting Manual.	time of audit		Bookkeeper
Copies of Lease Agreements.	time of audit		Executive Director
Contracts with Consultants.	time of audit		Executive Director
Insurance Policies.	time of audit		Executive Director
Mortgage and other debt agreements with amortization schedules.	time of audit		Executive Director
IRS determination letters.	time of audit		Executive Director
FTB forms 1023 and 3500 filed to request exempt status.	time of audit		Executive Director
Personnel Manual.	time of audit		Executive Director
Program descriptions.	time of audit		Program Director
Functional expense allocation methodology.	time of audit		Bookkeeper