

**Item #2****Choice Audit List of Requested Items**

June 30, 2019

**Items available prior to the start of fieldwork**

1. The trial balance as of June 30, 2018 (to confirm beginning balance numbers)
2. The trial balance as of June 30, 2019 (in an Excel spreadsheet if possible) showing each account number, description and balance at June 30, 2019.
3. General ledger detail for all accounts for the period of July 1, 2018 through June 30, 2019 (in an Excel spreadsheet if possible).
4. Copies of minutes of all Board of Directors meetings from July 1, 2018 through the date of the audit fieldwork.
5. Eligible Education Expense Policy (including allocations) and Capitalization Policy and any amended/updated Policies from the previous audit (if applicable)
6. Updated *Internal Control* document
7. Updated *Understanding the Entity* document
8. Signed Bank, Investment accounts and debt confirmations (all accounts including church ones) and pledges receivable confirmations (all if applicable)

**Items available at the start of fieldwork**

9. A copy of the current Board of Director List.
10. A copy of the Employee Listing for 2018-2019.
11. List of all vendors used in 2018-2019 and amounts paid each.
12. Copies of any amendments to the Organization's by-laws during the year of the audit. Copies of any policy changes
13. A copy of the Organization's approved budget for the year being audited with comparisons to actual results and explanations of any significant variances between actual and budgeted results.
14. A comparison of 2019 income/expenses to 2018 income/expenses with explanations of any significant fluctuations between the two years.
15. List of all general journal entries from July 1, 2018 through report generation date
16. Copies of any leases, grant agreements or other contracts that were entered into for any period during the year of the audit.
17. Copies of all bank reconciliations for the last month of the fiscal year and any subsequent months' bank statements. (including church accounts)
18. Copies of investment statements for the entire year.
19. Copy of the Accounts Receivable Aging schedule.
20. Detail of any outstanding pledges due to the Organization at year end (including detail for each pledge and a payment schedule for each pledge).

21. Subsequent cash receipts journal (showing all deposits made from July 1, 2019 through fieldwork)
22. A list of all contributors who gave \$5,000 or more to the Organization during the year with copies of the award letters and checks (Donations or Grants).
23. A list of all donated materials, facilities and services (including a description of the item and the fair value)(CARS Report for donated commodities received from the DPI).
24. Copies of all financial reports filed with grant agreements (e.g., reimbursement requests, monthly status reports, etc.).
25. Detailed reports for any special events held during the year (e.g., golf outings, dinners, auctions, etc.). These reports would be for attendance, ticket sales, raffle or auction results, sponsorships or any other financial transactions arising at the event.
26. Support for all milk or lunch program revenue received
27. Private-Pay Tuition reconciliation
28. Copy of all invoices related to fixed asset additions during the fiscal year (e.g., computers, furniture, autos, etc.).
29. Reconciliations of any other general ledger asset accounts (i.e. – prepaid expenses, security deposits, etc...)
30. Copy of the Accounts Payable Aging schedule.
31. Copies of detailed reconciliations of any other accrued expense accounts (e.g., deferred revenue, accrued sales tax, etc.)
32. Subsequent Cash Disbursements Journal (showing all payments made from July 1, 2019 through fieldwork
33. All invoices received but not yet recorded as of the start of fieldwork
34. Copies of any invoices from accountants, lawyers or other consultants.
35. Have available for review all invoices, receipts, credit card statements, employee contracts (specific selections will be made after General Ledger has been received)
36. Make available for review the 4 quarterly 941's filed during the year & the payroll journals for the year.
37. Copies of any W-2's or 1099's issued for more than \$50,000 if the year of audit is a calendar year. A report detailing any employees or independent contractors paid over \$50,000 if the year of the audit is a fiscal rather than calendar year.
38. A copy of the accrued vacation by employee at year end.
39. Copies of the statements for any debt (e.g., mortgages, lines of credit, etc.) for the year.

***This list is intended to help us perform our audit in a timely fashion. Although the list is very detailed it is not all-inclusive and other items may arise during the audit that we will need to obtain.***