

AUDIT CHECK LIST

FOR THE CURRENT FINANCIAL YEAR



- Copy of Circuit either on CD or flash drive, if your CERC does not use CEHL's bookkeeping services.
- Cheque requisitions and supporting invoices
- Receipts for deposits (other than tenant's rent deposits)
- Bank Statements for the cheque account and investment bank accounts
- Petty Cash Book - completed and balanced (if not on Circuit)
- Petty Cash Declaration (see to Attachment 1)
- Copy of all BAS (Business Activity Statements)
- Meetings of minutes including:
 - Board of Directors/Committee of Management
 - General Meetings
 - Sub-committee meetings (NB only if making decisions under board delegation)

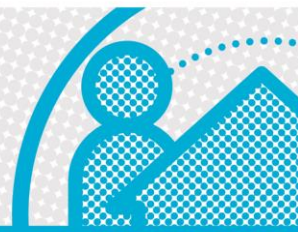
Registers

- Assets Register
- Members' Register
- Director's and Secretary's Register
- Withdrawals/Forfeiture Registers

To save paper, please do NOT include printed copies of the reports generated by Circuit.

ATTACHMENT 1

PETTY CASH DECLARATION (CERCS)



PETTY CASH STATEMENTS

Completion of a Petty Cash Statement is required for annual reporting. This is a letter confirming the cash on hand as at 30 JUNE _____(Year).

Please photocopy the information below from this attachment onto your letterhead and ensure that it is signed by the Custodian of the Petty Cash Float.

Date: _____ / ____ / ____

Re: Petty Cash Statement

Our co-operative's authorised Petty Cash Float is \$ _____(a)

I hereby confirm that at the 30 June 20(YEAR), I was holding cash and vouchers totalling

\$ _____(b) *NOTE: (a) and (b) should be the same amount.*

Yours Sincerely,

Members Name

Office Bearer Title

CUSTODIAN