

# Grand Chapter of Washington Order of the Eastern Star Audit Checklist

## Documents to be given to the Audit Committee:

- Secretary Cash Book
- Treasurer Cash Book
- Bank statements for April thru March
  - Checking accounts – including checks if received
  - Savings accounts
  - CD accounts
  - Investment accounts
- Description and place kept for stock certificates held by the Chapter
- Warrants with invoices/documentation of expense for April thru March
- Treasurer's receipts for April thru March
- Year-End statement showing cash receipts and disbursements

**All these documents need to be provided to the audit committee. If they are not, it is an exception to the audit. You should contact the Worthy Matron to resolve the missing documents. If there is no resolution from the Worthy Matron, you should contact the Worthy Grand Matron immediately.**

## Audit Procedures:

- Select a sample of warrants and trace them to the Secretary Cash Book, Treasurer Cash Book, bank statement and check (if available). Note agreement in date, amount and payee.
- Select a sample of checks or amounts on bank statement and trace them to the Secretary Cash Book, Treasurer Cash Book, and bank statement if checks are available. Note agreement in date, amount, and payee.
- Select a sample of entries in Secretary Cash Book and trace them to the Treasurer Cash Book, bank statement and check (if available). Note agreement in date, amount and payee.
- Select a sample of entries in Treasurer Cash Book and trace them to the Secretary Cash Book, bank statement and check (if available). Note agreement in date, amount and payee.
- Select a sample of Treasurer's receipts and trace them to the Secretary Cash Book, Treasurer Cash Book and bank statement. Note agreement in date and amount.
- Select a sample of deposits on bank statement and trace them to the Treasurer Cash Book, Secretary Cash Book and Treasurer's Receipt. Note agreement in date and amount.
- Optional – Total receipts and disbursements for the year and note agreement on Treasurer's year end statement.
- Verify Secretary Cash Book and Treasurer Cash Book are in balance with each other and the bank statement at the end of the year.
- Verify there is evidence (**highlighted** preferred) that the Secretary and Treasurer balance after every meeting.