

Internal Audit

Parish:

Date:

Completed by:

Donations, Receipts and Receivables

1. All bank accounts reconciled –
2. Deposit sheets match entry in QuickBooks to correct account and bank statement –
3. Deposit sheets submitted from counters is signed –
4. Totals credited to parishioners for tax receipts –
5. Cheques stamped with parish account before deposit –
6. Collections counted by two unrelated persons and deposited promptly –
7. Review investment revenue to ensure all investment income due was received –
8. Receipts for cash from cash dropped off at the office –
9. E-transfers go directly into the bank account -

Purchases, Payables, Payments

1. Test 5 to 10 invoices/expense forms for:
 - a. Invoices are initialed as reviewed and approved for payment –
 - b. Cheques signed by two authorized individuals with not pre-signed cheques-
 - c. Invoices have the cheque stub attached –
 - d. HST/GST identified and tracked for rebate –
2. Does the parish use online bill payments? If so, are there two authorizers online?-
3. No cheques are made out to 'cash' –
4. Test the numerical continuity of cheques to ensure pre-numbered cheques are used and voided cheques are retained and filed-
5. Agree salaries and employee benefits paid for the year to approved/budgeted amounts –
6. Receiver General remittances are up to date –
7. Review deductions at source for wages and salaries to ensure they agree with QuickBooks -
8. Review T4A submissions –
9. Check to see if there are any stale dated cheques left to be cashed and have them removed
10. Parish credit card payments have all receipts/invoices and are signed for approval –

General

1. Review financial statements and parish reports. Ensure all bank accounts are included in the parish records –
2. Review minutes of the Parish Finance Council –
3. Has the T3010 Registered Charity Return been completed –

4. Has the most recent HST/GST rebate claim been made to CRA -
5. Budget entered into QuickBooks–
6. Where are the old church records kept –

COMMENTS:

If you have any questions or need the form in a word format, contact Melissa at the Diocesan Business Office (mlunn@halifaxymouth.org). When completed, please forward it there as well.