

CHARITY AUDIT CHECKLIST

- 1. Backup of your accounting software. Please indicate what software and version you are using and the password, if any.**
- 2. Bank statements for the year and the month following the year-end.**
- 3. Bank reconciliations for all months, only if not done within the accounting software.**
- 4. A listing of amounts owing to the charity at the yearend; please identify the accounts which may not be collected or are owing from affiliated organizations.**
- 5. Statement showing investments or securities held at the year end.**
- 6. A list of inventories held at the year end with details on quantity held and unit cost.**
- 7. All invoices for insurance premiums paid (i.e., office, vehicles, life, etc.).**
- 8. Property tax bill paid during the year.**
- 9. Invoices for any capital assets purchased during the year. If any equipment leases were started or bought out during the year, please provide details.**
- 10. Access to your paid invoices for the year, either at your office or at ours.**
- 11. Details and documentation on any special fundraising projects during the year.**
- 12. Details of all loans, mortgages, and finance contracts payable (i.e., balance at year end, interest rate, due date, payment terms, etc.).**
- 13. A listing of accounts payable at the year end, only if this is not maintained within the accounting software. This should indicate what the amounts incurred are for, including balances payable to the federal and provincial government for payroll deductions and EHT.**
- 14. Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund forms filed for the year.**
- 15. All correspondence with the Canada Revenue Agency during the year.**
- 16. If you require us to complete the Form T3010, the Registered Charity Information Return, we require the home address, date of birth, telephone number and position in the charity for each director, officer, or trustee.**
- 17. Donation receipts, donation listing and the donation reconciliation to issued slips and accounting records.**
- 18. Form T4 Summary and T4 Statement of Remuneration Paid and the reconciliation to the accounting records.**
- 19. Minutes for all Board meetings held during the fiscal year and also subsequent to year end.**
- 20. Any legal correspondence.**
- 21. Amendments to governing documents.**
- 22. Letters or documentation relating to any grants received during the year.**

23. Monthly statements for employee benefits.