

## Pre-Engagement Checklist - Audit or review of Clubs and Associations

<b>Name of Club/Association:</b>		<b>Club/Association Postal Address:</b>	
<b>Financial reporting period (eg 30 June 2021)</b>		<b>AGM date set:</b>	
<b>President Name</b>		<b>President email &amp; Mobile</b>	
<b>Secretary Name</b>		<b>Secretary email &amp; Mobile</b>	
<b>Treasurer Name</b>		<b>Treasurer email &amp; Mobile</b>	
<b>Lodgement of Return with Office of Fair Trading:</b>		<input type="checkbox"/> Paper	<input type="checkbox"/> Electronic <input type="checkbox"/> N/A

### Essential items

- ☐ Cashbook - might be written cashbook or electronic (e.g. Excel, MYOB, Xero etc)
- ☐ Invoices/receipts for accounts paid during reporting period (e.g invoices in cheque/ date order)
- ☐ Bank statements for ALL bank accounts held for ENTIRE reporting period
- ☐ Minutes of Meetings held during reporting period
- ☐ Cash on Hand - \$ amount on hand at end of year (e.g. Float or cashbox) \$NIL ☐
- ☐ \$ cost value & details of stocktake as at end of period (eg. drinks/merch on hand) \$NIL ☐

Yes	No	N/A	Other Information Item if applicable
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|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Any Financial statements the club has prepared for the reporting period                           |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Receipt book/s – showing all cash payments received during period                                 |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Bank deposit book/s – showing all cash banked during period                                       |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Statements for all investments held for reporting period  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Cheque book/s   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Petty Cash – written or electronic cashbook and \$ amount on hand at end of year                  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Bank reconciliation reports   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Details of assets held, sold & acquired during period (refer to last years depreciation schedule) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Details of debtors at end of reporting period (e.g. membership fees outstanding)                  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Details of creditors at end of reporting period (e.g. outstanding invoices to be paid)            |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Details of loans held or other liabilities  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Details of grants or donations received   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Details of any prepaid expenses (paid in advance) at end of reporting period                      |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Records of GST collected and paid (e.g. copy of BAS lodged)                                       |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Copy of Constitution (required for all new clubs or if updated during reporting period)           |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Details of wages/super paid & other supporting documents (e.g. timesheets)                        |

Any other information or comments we need to be aware of:

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