

The following information should be gathered and uploaded to the provided Google drive folder before the date of the in-person audit:

- Copy of prior year audit report.
- Vestry Minutes and Finance Committee minutes, if any current year & December of previous year
- Copy of approved budget for year being audited
- Written Description of procedures and control of plate collection.
- Written Description of procedures and control of expenditures.
- List of check numbers, including dollar amounts paid, for each check used during the year (spreadsheet form, if possible)

If not before the audit, then available by time of auditor visit:

- Copy of Parochial Report for year being audited.
- Details of any mortgages or other loans, original loan documents, copy of bank or loan statement showing principal due December 31 of the year of audit.
- Evidence of property and liability insurance coverage - declaration pages
- Any building appraisals or contents inventory prepared in the last five years.
- Copies of Articles of Incorporation (if applicable) and By-Laws
- Copies of Deed(s)
- Insurance carrier's most current site review, if any
- Most current NYS Boiler inspection review
- Completed Annual Safe Church Self-Audit

Needed when the auditor is on site visit:

- Reconciled bank statements and canceled checks, savings passbooks
For all accounts. (including but not limited to: Operating, Restricted, Designated, Property and Endowment Funds; for ECW, Altar Guild or any other church-related organization; and for all Clergy Discretionary Funds)
- Investment account statements/list of securities held for all accounts indicating the activity for December of the prior year, all of the year of audit and January of the subsequent year.
- List of authorized signatures for all accounts. Copy of bank signature cards for signature specimens. *For all accounts. (including but not limited to: Operating, Restricted, Designated, Property and Endowment Funds; for ECW, Altar Guild or any other church-related organization; and for all Clergy Discretionary Funds)*
- Record of plate collections and corresponding deposits.
- Record of other cash receipts
- Record of restricted gifts, bequests, memorials, endowments
- Paid invoices or other supporting documentation for expenditures in year of audit.

- Cash receipts and cash disbursements ledgers/check registers for all accounts (or make available access to computerized records in lieu of printing).
- General ledger for all accounts.
- Journal entries for the year
- Copy of December 31st financial statements (balance sheet/statement of financial position and income statement/statement of activities).
- Space use agreements and insurance certificates for regular users of the church property.
- Statement of Deposits, Quarterly 941s and NYS45s; W-2s/W-3s and 1099s/1096s; Make employee files available, upon request.
- Petty cash account