

McClurkin Ahier & Company LLP
CHARITY AUDIT CHECKLIST

1. Backup copy of your computerized accounting records on disk. Indicate what software and version you are using and the password if any.
2. Bank statements for the year and one month following the year-end and bank reconciliations.
3. A listing of amounts owing to the charity at the year end; please identify the accounts which may not be collected or are owing from affiliated organizations.
4. Details of investments and securities traded during the year and a list of investments or securities held at the year end.
5. A list of inventory held at the year end.
6. Copies of all invoices for insurance premiums paid (i.e. office, vehicles, life etc.) and property tax invoices paid during the year.
7. Copies of any invoices for any capital assets purchased during the year. If any equipment leases were started or bought out during the year, please provide details.
8. Access to your paid invoices for the year, either at your office or at ours.
9. Details and documentation on any special fundraising projects during the year.
10. Details of all loans, mortgages and finance contracts payable (i.e. balance at year end, interest rate, due date, payment terms etc.)
11. A listing of accounts payable at the year end. This should indicate what the amounts incurred are for, including balances payable to the federal and provincial government for payroll deductions and E.H.T.
12. Copies of the Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund forms filed for the year.
13. Copies of all correspondence with the Canada Revenue Agency during the year including the prior years' Form T3010A if not previously forwarded to us.
14. If you require us to complete the Form T3010A, the Registered Charity Information Return, we require the following:
 - The Registered Charity Basic Information sheet that you received with your filing package from the Canada Revenue Agency.
 - The home address, date of birth, telephone number and position in the charity for each director, officer or trustee. In addition, details of transactions during the year with these officials.
15. Copies of duplicate donation receipts, donation listing and the donation reconciliation to issued slips and accounting records.
16. Copies of the Form T4 Statement of Remuneration Paid and the reconciliation to the accounting records.
17. Copies of all Board minutes.
18. Copies of any legal correspondence.

19. Copies of any amendments to governing documents.
20. Letters or documentation concerning any government grants received during the year.