

Office Use Only
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**WASHINGTON 4-H CLUB/GROUP/COUNCIL/AUTHORIZED UNIT ANNUAL
FINANCIAL SUMMARY REPORT
TO WASHINGTON STATE UNIVERSITY EXTENSION**

Reporting Year: October 1, 20____ to September 30, 20____.

Tax ID# (EIN) _____ County _____

Club/Group _____

Mailing Address—Street or PO Box _____

City _____ Zip _____

Phone Number _____ Contact email _____

Bank Name and Branch _____

Attach a copy of your bank signature card.

Account # (Checking) _____ (Savings) _____

	CHECKING	SAVINGS	INVESTMENTS
Beginning Balance			
Total Income			
Total Expenses			
Ending Balance			

List any Donors and Fund Raising Activities (place an *asterisk next to those who gave more than \$5,000)

Name _____ \$ _____

(Add additional sheets if necessary)

Treasurer's Signature _____

Treasurer's Name (printed) _____

Leader's Signature _____

Leader's Name (printed) _____

Attach a copy of your Audit Report and Property Inventory List.

**This form is due in the county 4-H Extension Office
By December 1 of current 4-H year**

WSU Extension programs and employment are available to all without discrimination. Evidence of noncompliance may be reported through your local WSU Extension office. Published August 2013 C1130E.

Audit Committee Procedure

The financial reports of every group should be reviewed and audited on a yearly basis as part of a sound fiscal management practice. The audit should be a simple but careful check on how well the treasurer and the group are handling money. The president and group leader will appoint an audit committee. Make it a practice to always audit the books when transferring responsibility from one person to another for the protection of all parties involved.

Procedures for 4-H Club Audit Committee

- Check each month's reconciled bank statement and canceled checks. If the treasurer found differences during the month, ask what was done to make corrections. Verify that two authorized, unrelated 4-H members or adult volunteers signed all checks. Verify that the signer is not the same person as the person paid.
- Check the ledger entries and make sure that the entries are complete and up-to-date. Compare the ledger postings to checks, bills, receipts, and deposits. If there are missing items, or differences between receipts and payments or deposits, ask the treasurer to explain.
- Review all voided checks. If a voided check is not on file, verify that the check has not cleared the bank by examining the bank statement to make sure the voided check number is not listed.
- Total all money (cash and checks) received. Receipts must be written for all funds collected. Verify that receipts are in order by date and that all funds are listed on the ledgers.
- Total all deposits made to the bank account. The total should equal the total of all funds received as recorded in the ledgers, club monthly treasurer reports, and receipt book.
- Total all money spent. The total should equal the total of all expenses as recorded in the ledgers, club monthly treasurer reports, and check book. Verify that a written bill or receipt is on file for each expense. Verify that all expenses paid by cash are recorded in a petty cash ledger.
- Check the current balance. Verify that the treasurer's total balance at the beginning of the year, plus all funds received and minus all expenses, equals the treasurer's total current balance for the year.
- Complete the questionnaire on the next page. *If any of your answers are NO, your 4-H group financial record keeping practices are not consistent with 4-H policy. Please attach a brief statement to this form indicating what corrective action will be taken.*

Yes	No	NA		Respond to the statements/questions below if your group collects any amount of funds for any purpose.
			1.	Does the 4-H group keep funds for the use of the club? If no, attach an explanation of how you pay for club expenses.
			2.	Indicate where the club's funds are kept: _____ (Checking or savings?) Include bank name, branch location, and account number:
			3.	Is there a treasurer's book or ledger?
			4.	Is every expense listed in the ledger?
			5.	Is every income transaction listed in the ledger?
			6.	Have funds raised been reported and deposited appropriately?
			7.	Were ledger entries entered in a timely manner with an explanation of the transaction?
			8.	Does the bank statement balance agree with the balance in the treasurer's book or ledger?
			9.	Have fundraising activities been reported to the 4-H Extension office?
			10.	Are there two signatures on all checks authorized by the group?
			11.	Are the signers on each check from two different families?
			12.	Have all disbursements been made by check or debit card?
			13.	Is there an explanation for any checks made payable to cash?
			14.	All checks are prenumbered and preprinted?
			15.	All disbursements are properly documented. Supporting documents include evidence of purchase, receipt, and approval.
			16.	Do all supporting documents (for example, paid invoices, receipts for expenses, etc.) have notations that show when they were paid?
			17.	Do start-up funds for fundraising activities include documentation of checking out and checking in those funds?
			18.	Voided checks are organized and available for inspection.
			19.	Printed prenumbered receipt forms are properly used for receipt of cash.
			20.	Restrictive endorsement (i.e., "for deposit only") is visible on incoming checks as soon as they are received. This would be observed if any checks had not yet been deposited.
			21.	Duplicate copies are maintained of receipts of cash.
			22.	Bank deposits are documented through a duplicate deposit slip or entry in the check register or ledger.
			23.	Checks returned by the bank for insufficient funds are controlled and a follow-up maintained.
			24.	Monthly, quarterly, and year-end reports are provided to the group by the treasurer, including account balances, receipts, expenses, and closing balances. A bank statement was available at all meetings?
			25.	Meeting minutes of club meetings reflect the current balance, funds received, and approval of all expenses reported.
			26.	Is there a budget outlining an annual spending plan, which has been reviewed and approved by the group?
			27.	Receipts for larger fundraising events (for example, raffle ticket sales or booth sales) include a total of the funds collected from the event.
			28.	Cash overages or shortages are properly recorded in the ledger.
			29.	Adequate physical facilities (including, but not limited to, a barrier between cash box and general public, walking with cash handlers to cars, etc.) are provided for safeguarding cash in possession of individuals authorized to handle cash.

Audit Report

Complete this form at the end of September (the end of the 4-H year) and every time a treasurer changes. The purpose of an audit is to check procedures and accuracy of the accounts. It is not a check for fraud; however, fraud will be reported if found. The financial records should be clear and easily understandable.

4-H Club/Group/Program Name: _____

Group/Program Leader: _____

Phone: _____

Audit Period: _____

Does your group collect any funds for any purposes?

_____ Yes—please complete the remainder of this form.

_____ No—answer next question.

Does your club maintain a club treasury of any fashion (bank account, club fund box, etc.)?

_____ Yes—please complete the remainder of this form.

_____ No—please sign, date, and keep with your club records.

Club/Group Leader Signature _____ Date _____

Audit Committee Signatures:

We, the undersigned, have examined the financial records for the abovenamed 4-H group and certify this report and the statements made on the reverse to be correct.

Signature _____ Date _____

Signature _____ Date _____

Signature _____ Date _____

Treasury Balance \$ _____ As of Date: _____