

## BOARD/ASSOCIATION AUDIT

**The following items are needed for a general audit. There could be either a legal audit and/or an account (annual CPA or IRS) audit.**

- Organizing Instruments
  - Articles of Incorporation
  - Charter
- Bylaws
- IRS Determination Letter
- Minutes (last 18 months)
- Tax Information (most recent)
  - Copies of Federal tax return files (941's, 1099's, W-2's, 990's)
- Financial Statement (last 18 months)
  - Books and records of assets, liabilities, receipts & disbursements
  - Check register, canceled checks and bank statements
  - Auditors report
  - Expense vouchers
- Publications/Newsletters (3 most recent)
- Contracts (One year or more obligation)
  - Leases
  - Management
  - Employment
  - Meetings
  - Services
- Insurance Policies
  - General liability
  - Property & casualty
  - Directors & officers
  - Event cancellation
- Personnel Policies/Employee Handbook
- Membership Applications
- Policies and Procedures
  - Antitrust
  - Chapter relations
  - Code of conduct/ethics
  - Conflict of interest
  - Indemnification
  - Member Discipline
- Trade Name Registration
- Trademark Registration
- Names and Addresses of Board Members and Officers
- Names of Staff Members, Their Position and Job Descriptions
- Names of CPA, Insurance Agent and Other Advisors