

WVGCI - Audit Scope

Verify membership dues are deposited. Will review website to deposit.

Verify checks issued for the years are valid. Will review 3% from check register.

Verify deposit for the years are accounted for correctly. Will review ledger account coding. Sample population 3%.

Verify bank account balances

Select one bank statements and associated bank reconciliation.

Select one financial statements with budget versus actuals with variance explanation.

Proof of 501-C status - 9-90 filing