

Ohio 4-H Clubs and Committees Financial Summary & Audit

Complete and Return a Copy to the Hocking County 4-H Office by January 31, 2025

Maintain A Copy with Your 4-H Club or Committee Financial Records!

The following form should be completed when conducting an audit. Make sure to follow the Audit Steps outlined in the *4-H Club/Affiliate Audit Procedures* guidelines.

Name of 4-H Club or Committee: Happy Clover 4-H Club

EIN Number: 31-00000000

Date of Review/Audit: 01/20/25

Name(s) of Volunteer(s) associated with the group:

- | | |
|--------------------------|------------------------|
| 1. <u>Ingrid Bergman</u> | 2. <u>Judy Garland</u> |
| 3. <u>James Stewart</u> | 4. <u>Bette Davis</u> |
| 5. <u>Cary Grant</u> | 6. _____ |
| 7. _____ | 8. _____ |
| 9. _____ | 10. _____ |

Name of Club/Affiliate Treasurer:

Mickey Rooney

Accounts Reviewed:

Type of Account	Bank/Financial Institution	Bank Address	Balance as of 12/31 <small>bank statement balance</small>	Signers on the Account (minimum of 2) *Hocking County Requires 3 signers	Name of who receives bank statements or has on-line view only access:
Checking ALL 4-H Clubs	ABC Bank	123 Main St Mytown, OH 12345	99.87	James Stewart Ingrid Bergman Cary Grant	Bette Davis
Savings <small>(would be an option for affiliates)</small>					
Other <small>(would be an option for affiliates)</small>					

Reference:

UW-Madison Extension (2021) *4-H Club, Group, or Committee Audit Checklist*
<https://4h.extension.wisc.edu/files/2021/06/Fillable-Audit-Checklist.pdf>

Checklist of items to review: The purpose of this checklist is to assist the 4-H youth treasurer, the adult volunteer working with the 4-H club or group finances and the auditors in their review.

All items that have been marked, 'no' need to be corrected and explained in the comments or recommendations section.

YES	NO	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	All 4-H accounts and funds are in an approved FDIC financial institution.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The treasurer has kept a separate written record of the group's income and expenses (a ledger, spreadsheet, or report).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Donor records match recorded receipts. (If not, document any differences.)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Deposits are one week or less for the dates of income receipts to dates of deposits. (Document any extended delays of more than a week.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	There are not any checks that are outstanding. If there are outstanding checks, list the number and date of issue here: #1241 10/30/2024
<input checked="" type="checkbox"/>	<input type="checkbox"/>	All checks written, including voided checks, are accounted for in the checkbook written record (ledger, spreadsheet, or report).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	When reviewing the numerical sequence of canceled and unused checks, all are accounted for. If not, list any missing checks here:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Documentation (invoice, cash register receipt, request for payment form) matches to each cancelled or electronic check images.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	All receipts/expenditures match bank statements and are recorded on the written record (ledger, spreadsheet, or report).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	When comparing receipts/expenditures to budget, the level of activity appears to within the approved budget or included as approved in the meeting minutes.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Bank statements are reconciled with the checkbook each month and the checkbook is balanced.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Bank statements match all financial record balances (in the treasurer's reports, ledgers, spreadsheets, or report, etc.).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	When viewing a select sample of 25% of expenditures, the expenditures were authorized according to the minutes.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The beginning balance on the Annual Financial Summary matches the previous year's ending balance (as of December 31) on the bank statement and/or other records.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The ending balance on the Annual Financial Summary matches the ending balance of the written record (ledger, spreadsheet, or report).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Any errors in addition or subtraction have been corrected on the Annual Financial Summary and in the financial records.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	If funds being carried forward into the new program year are greater than the club's/affiliate's average annual expenses, an approved (no more than 5-year) plan, (by the county 4-H professional) is in place to spend down the funds.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Those completing the audit are at least four persons not related to the treasurer or persons on signature with the 4-H accounts.
<input type="checkbox"/>	<input type="checkbox"/>	For affiliates: If certificates of deposit are owned, they are still on deposit with the bank. If no longer on deposit, documentation of funds being deposited into another account (i.e. checking account, endowment, donation) is provided. *4-H Clubs are not permitted to own CDs.
N/A		

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Provide mathematical accuracy of records:

Checking Account Balance 12/31/previous year	143.79
+ Receipts During current year	742.00
- <u>Expenditures During current year</u>	795.92
Balance 12/31/current year	<u>89.87</u>

If there are outstanding checks or pending refunds, please include here. Specify non applicable, if not.

#1241 \$10.00

Balance of 12/31 (89.87)
plus outstanding checks (10.00)
should equal bank statement
balance of 12/31 (99.87)

Check all that were used for this review/audit:

- Bank Statements
- Cancelled or Electronic Images of Checks
- Checkbook Registry
- Deposits
- Meeting Minutes
- Receipts
- Record of Financial Transactions/Ledger/Computer Accounting Record/Written Report
- Treasurer's Reports
- Other _____

Please list any comments or recommendations. Specify any discrepancies and/or recommendations for how to better keep track of financial records in the future. **If an item received a 'no' on the checklist, specify how to correct this in the future.** Attach additional pages as needed.

 Outstanding check noted above.

Date of Audit: 01/20/2025

Names and Signatures of Audit and Review Committee	
Four persons not related to the treasurer or persons on signature with the 4-H account (Minimum of 4 REQUIRED - Preferably 2 Adults / 2 Youth Members)	
Print Name	Signature
Judy Garland	<i>Judy Garland</i>
Liza Minelli	<i>Liza Minelli</i>
Greta Garbo	<i>Greta Garbo</i>
Spencer Tracy	<i>Spencer Tracy</i>

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