

**Sample  
Conference**

**Audit  
Preparation  
Instructions**

# **Audit Preparation Instructions**

## **For Year Under Audit**

### **Sample Conference**

## **General Conference Auditing Service**

### **Sample Conference**

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# Step # 1

Place a list of the

**Conference Executive Committee**  
and all other committees  
in the empty vinyl.

## **Step #2**

Place copies of all

**Minutes of all Boards and Committees** in the empty vinyl.

**Also**, include copies of **minutes** that took place **after the year end and up to today's date**.

## **Step #3**

Place copies of the December 31 **Financial**

**Statements of all funds, as well as the approved Conference Budget for the year of audit AND subsequent year in the empty vinyl.**

## **Step #4**

E-mail or Provide

**Trial Balance**  
for Year of Audit.

**Step #5**

Place a copy of all  
December 31 and January 31

**Bank Statements  
and  
Bank Reconciliations**  
for all funds in the empty vinyl.

Also include any other supporting schedules, such as outstanding deposits and checks, as of year end.

Standard forms to confirm account balance information with financial institution are included. **Complete them and mail it back to us.**

**Step #6**

Place a copy of all  
**December 31 Investment Statements**



in the empty vinyl.

Please include any documentation of supporting investment activity (interest, additions or deletions).

## **Step #7**

Place a copy of the  
**December 31 Accounts Receivable Aging  
Report**

in the empty vinyl.

## **Step #8**

Place a copy of your  
**Notes Receivable Activity Schedule**

for all funds in the empty vinyl.

Please include any documentation supporting additions and deletions and interest calculation.

# Step #9

Place a copy of the  
**Due To/From reconciliation schedule**  
in the empty vinyl.

# **Step #10**

Place a copy of all  
**Inventory Count Sheets**  
in the empty vinyl.

# **Step # 11**

Place the  
**December 31 Prepaid Expense Schedule** in  
the empty vinyl.

# Step #12

Place copies of  
**Other Assets Activity Schedules and  
supporting documentation regarding other  
assets**  
in the empty vinyl.

(i.e. Endowments, Trusts, and Annuities, if  
applicable)

## **Step # 13**

Place a copy of the  
**Summary of Schedule of Fixed Assets and  
Detailed Fixed Asset Ledger**  
in the empty vinyl.

Also include: **Schedule of Additions (and  
copy of invoices) and Deletions of Fixed  
Assets, Schedule of Donated Assets,  
Documentation of Property Insurance  
Policies.**



# **Step #14**

Place a copy of the  
**December 31 Accounts Payable  
Detail Report**  
and other documentation, including  
**Vacation Accrual List  
Retirement Policy X 45 12 Accrual  
Payroll Accrual  
IBNR Healthcare Accrual  
Agency Fund Activity Report**  
in the empty vinyl.

# Step #15

Place a copy of the  
**December 31 Notes Payable Schedule**  
in the empty vinyl.

Please include any supporting documentation.

Also include documentation for any new  
**Leases.**

# **Step #16**

Prepare a  
**Schedule of Temporarily  
Restricted Net Assets**  
in the empty vinyl.

Please include any supporting documentation.

# Step #17

Place a copy of the **Payroll Reconciliation Schedule between the Payroll Ledger and General Ledger\*** in the empty vinyl.

Place a copy of your **Parsonage Exclusion Listing.** Include copy of the minutes where shows approval for those eligible for this exclusion.

Also place a list of any **New Hires during the year of audit** in the empty vinyl.

\*Place a copy also.

# **Step #18**

Place a copy of documentation of  
**Retirement or Termination Settlements**  
in the empty vinyl.

# Step #19

Place a copy of your  
**December 31 Remittance Report, Church  
Remittance Reconciliation, Church Listing**  
in the empty vinyl.

# Step #20

Provide us with documentation  
on how you calculate  
**ERI Rates.**

Also, provide us with any **Inter-division  
Travel Requests.**