

Records Needed For Internal Accounts Audit

The list below contains the records that are typically used during an internal accounts audit. This list is not meant to be all-inclusive. There may be other information the auditor may need to request during the course of the audit.

- SchoolBooks Monthly Reports (ledgers, principal monthly report, registers, etc.)
- SchoolBooks Year-To-Date Reports (ledgers, principal monthly report, registers, etc.)
- Disbursement Records (checks, invoices, purchase orders, etc.)
- Receipt Records (official receipt, monies collected forms, etc.)
- Fund Raising Forms
- Donation/Contribution Request Letters sent home to parents during the year
- Travel Records (T-2s, T-3s, leave forms, etc.; if kept separate from disbursement files)
- Transfer & Adjustment Records (vouchers, request for transfers, etc.)
- Bank Statements With Cancelled and Void/Skipped Checks
- The current Corporate Resolution / Bank Signature Cards
- NSF Check Records (bank notifications, returned checks, etc.)
- Investment Records (certificates, maturity notices, etc.)
- Unused Athletic Tickets
- Athletic Ticket Log
- Athletic Contracts (officials, insurance, games, etc.)
- Ticket Reconciliation Forms
- PC-3 Forms
- Contracts (if applicable):
 - Beverages & Vending (Coke, Pepsi, etc.)
 - School Pictures
 - Yearbooks
 - Class Rings
 - Graduation Products (cap & gowns, invitations, etc.)
 - Fund Raising Projects (QSP, Gold Card, etc.)
- Inventory of Saleable Items (shirts, yearbooks, school store, etc.)
- Letters or Other Documentation Supporting Donations received & Their Specified Uses