



*Friendly service from  
Professionals who care*

## **AUDITORS REQUIREMENTS – AUDITS or AQUITTALS**

1. Cashbook or computer software disc /USB back up
  2. Receipt books, deposit and cheque books
  3. Bank Statements
  4. Term Deposit Bank Statements
  5. All paid invoices with payment authorisation vouchers
  6. Petty Cash records \*
  7. List of committee members during the past year
  8. Membership Register
  9. Wages book / PAYG Summarise issued / annual PAYG Summary Statement \*
  10. Stocktake at end of financial year (including purchase price of stock
  11. Meeting minutes for full year (including AGM minutes)
  12. List of debtors and creditors at end of financial year, i.e.,
    - a. List of clients and amounts they owe you
    - b. List of suppliers and amounts you owe them
  13. Grant paperwork \*
  14. Business Activity Statements (BAS) lodged and payments made
  15. Copy of Incorporation Certificate (first time only) \*\*
  16. Copy of Constitution or Model Rules (first time only) \*\*
  17. If the audit for last year was conducted by another accounting firm, please provide a copy of the audit report.
- \* If applicable
  - \*\* As part of our audit function, we are required to confirm the correct name of the association, and that the association is conforming to its constitution, especially in relation to payment procedures and approvals for same.

**Liability limited by a Scheme approved under Professional Standards Legislation.**

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