

AUDIT QUESTIONNAIRE

NAME OF ORGANISATION:

AUDIT PERIOD:

Please answer the following questions and if the question does not relate to your organisation please write n/a (not applicable). E.g. if you don't pay wages write n/a beside the wages question.

Cash Receipts/Banking Controls

1. Person who opens the mail?
2. Person who writes the receipts for any money received in the mail?
.....
3. Person who writes up the banking in the deposit book?
.....
4. Person who actually takes the money to the bank?
.....

Functions/Fundraising

1. Person who arranges the float money?.....
2. Person/s who counts takings?.....
3. Person who does the banking of the takings and the rebanking of the float?
.....
4. If function held on weekend where takings held until banked?
.....

Cash Payments

1. Who are the signatories on the bank account?
.....
2. How many signatories are required on a cheque?.....
3. Is a voucher system used for accounts to be paid? Y/N
4. Are accounts presented each meeting for payment ratification? Y/N
5. What is done with cancelled cheques?.....
6. Are cheques presigned? Y/N
7. If cheques are presigned, where are they kept?.....
8. Are there any payments made from cash receipts? Y/N
9. If cash payments are made, how are these accounted for?.....

GST/BAS

- 1. Who prepares the BAS?.....
- 2. Does anyone else check calculations/classification of items being claimed/remitted?.....
- 3. Have all outstanding BASs been lodged and paid/refund received? Y/N

Wages/IAS

- 1. How are wages paid i.e. cheque/direct credit?.....
- 2. Who pays the wages and how often?.....
- 3. Who authorises the amounts to be paid?.....
- 4. Is a wages book maintained? Y/N
- 5. Do employees sign off each pay amount in the wages book? Y/N
- 6. Has any superannuation been paid? Y/N
- 7. Has WorkCover been paid? Y/N
- 8. Have PAYG Payment Summaries and Annual Reconciliation been completed and sent to the ATO and employees? Y/N

Stock

- 1. How often are stocktakes performed?
.....
- 2. Who is involved in the counting of stock?.....
- 3. Where do the monetary values given to stock items come from?
.....
- 4. Who has responsibility for ordering the stock?.....

Petty Cash

- 1. Who has access to petty cash?.....
- 2. Where is the cash on hand stored?.....
- 3. Is a petty cash book kept?.....
- 4. Who authorises the reimbursements to petty cash?.....

Plant and Equipment

1. Were there any purchases or sales of plant and equipment during the year? If so, please list below.

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.....
.....
.....

2. Are assets adequately insured? Y/N

Government Grants/Funds

1. Were any grants/funding received or applied for during the year? Y/N

2. If so, which organisation supplied the grant and were there any conditions attached to it?.....

.....
.....

3. Have all the conditions been met? Y/N

4. Is there any review paperwork to be returned to the funding organisation? Y/N

Subsequent Events

1. Were there any events or transactions that occurred after year end, that might be related to, and significantly affect the position of your organisation at the end of the audit? If so, please provide details

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