



Concilium Legionis Mariae

De Montfort House, Morning Star Avenue,
Brunswick Street, Dublin 7, Ireland.

Website: www.legion-of-mary.ie
e-mail: concilium@legion-of-mary.ie

*International Centre of the
Legion of Mary*

Telephones: (353-1) 872 3153
872 5093
Fax: (353-1) 872 6386

TREASURERS AUDIT FORM FOR COUNCIL

This form is to be completed by the Auditor. The Council Treasurer should have it returned to the Concilium Correspondent.

FISCAL YEAR	
TREASURERS NAMES	
AUDITORS NAMES	
SIGNATURE OF BOTH AUDITORS AND DATE	
VERIFY MINUTES DATE WHEN THESE AUDITORS WERE APPROVED	
LIST OF SIGNATORIES FOR CHECKS (this should be all the elected officers unless there is a reason-please state).	
BANK DETAILS	
FULL NAMES OF ALL OFFICERS AND ELECTION DATES	
NAME OF THE COUNCIL INVOLVED	

YES	NO	N/A		COMMENTS
			Are the income and expenses recorded properly in a hard-bound ledger or in electronic spreadsheet?	
			Is the running balance correct (math check) and does the final balance agree with the bank balance and cash on hands?	
			Is there a record of each transaction? Sales slip, invoice, receipt, bill or reimbursement slip for each expense?	
			Does each check have 2 authorised signatures and is there a photo copy of each check written and attached to the supporting documents?	
			Are the bank statements checked monthly, filed and balanced against the supporting documents and filed in the ledger?	

		<ul style="list-style-type: none"> • Are all donations to higher council and expenses above a certain threshold, i.e. \$300 approved by the body? Do the council minutes verify this approval? • Is there an official letter of request for payment e.g. in the case of maintenance or building works? • Include bank details of where funds are being transferred • Verify and give date that the council minutes gave sanction for payment 	
		Does the Council have a commercial banking account in the name of the Council of the Legion of Mary?	
		Are the funds available to the council at all times from this bank account? i.e. not an investment where monies are not available to the council	
		Are reasonable Travel expenses, recorded with receipts and approved by the body? Verify / date of minutes here.	
		Are yearly audits stored and kept in accordance to Government requirements?	
		Each monthly statement at the meeting, should have an invoice or donations slip to correspondent with the transaction listed.	
		A photocopy of checks received should be kept alongside other income documents.	
		Restricted vs unrestricted funds: bequests or donation received by the council where no stipulation as to what it is for i.e. to be spent at the Councils discretion (unrestricted). However, if the donation is specified to be for a specific purpose, then that becomes a restricted donation and must be spend specifically for the purpose donated.	

Additional comments and recommendations:
