



LIST OF THINGS TO GIVE TO THE AUDITOR

GENERAL

General Ledger	Frequently SAPAS/MYOB. Auditor may prefer to receive the computer data file rather than printouts
Minutes	Auditor will want to review minutes of meetings of Parish Council, Churchwardens and parishioners to check that decisions with financial impact have been reflected in the accounts
Bank Statements	For the whole year and any subsequent to the year
Budget	For the following year
Financial Controls Policy	Adopted by Parish Council
Business Activity Statements	All BAS statements for the year

RECEIPTS

Service Register)	
Offertories Count Sheets)	Auditor will want to check amounts banked to the
Deposit Books)	money collected at services
Planned Giving Statements)	
Investment Accounts Statements		For the whole year and any subsequent to the year
Other Supporting Documents		e.g. Correspondence about bequests received, grants

PAYMENTS

Payment Vouchers	Invoices, receipts, etc for all payments (by cheque and EFT). These should be filed in a methodical manner (such as cheque number, or date order)
Cheque Butts	For all accounts
Parish Cost Recoveries Statements	Issued by the SDS each year
Employee Payment Summaries	As issued for the previous June year end, along with the reconciliation statement

OTHER

Land Valuation Statements	Issued periodically by the Valuer General
Schedule of Insured Values (buildings and contents)	Issued annually by the SDS
Documentation supporting any other assets or liabilities	

ADDITIONAL ITEMS FOR FIRST TIME AUDITOR

Last year's financial statements
Last year's annual financial return