



**WINUN
NGARI**
ABORIGINAL CORPORATION

FINANCIAL AUDIT CHECKLIST

MAKING A MARK IN THE WEST KIMBERLEY

Item	Document	Yes	No	N/A
1	Print out of the Profit and Loss Statement for the 12 months			
2	Print out of the Balance Sheet at year-end			
3	Print out of the Trial Balance at year-end			
4	Bank and Investment statements for the entire 12 months for all bank accounts maintained			
5	Monthly bank reconciliations			
6	Petty cash vouchers and petty cash summary			
7	Schedule of accounts receivable at year-end (aged debtors print out)			
8	Details of any prepayments made during the financial year			
9	Details of stock on hand at the end of the financial year (e.g. stocktake records) as well as details of any stock write-offs during the financial year			
10	Fixed asset register (including details of any assets purchased during the financial year)			
11	Depreciation schedule			
12	Schedule of accounts payable at year-end (aged creditors analysis)			
13	Details of employees, including number of employees at year-end, their salary and details of annual leave and long service leave entitlements			
14	Copies of loan contracts, lease agreements or hire purchase agreements entered into by the organisation			
15	Details of all non-monetary donations and supporting documentation as to their market value			
16	Names of Board/Committee Members and the number of board meetings held during the financial year (including details of board attendance) as well as details of appointment/resignation of Committee Members/Directors during the financial year			
17	Minutes of Meeting of Management Committee/Directors during the financial year			
18	Register of Members			



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Item	Document	Yes	No	N/A
19	Details of amounts paid to Committee Members/Directors during the financial year			
20	Copies of any resolutions passed during the financial year (including amendments to the Constitution/rules)			
21	Details of any grants received during the financial year (Provide copies of supporting documentation.)			
22	Copies of the gift receipts for significant donations made by donors during the financial year			
23	Copies of each BAS/IAS lodged with the Australian Taxation Office during the financial year showing the amount of GST paid and received as well as PAYG withholding tax			
24	Copies of all PAYG Payment Summaries provided to each employee as well as the annual PAYG Reconciliation Statement showing the gross wages paid to employees during the financial year as well as PAYG withholding tax deducted			
25	Permits for raffles, bingos and art unions			
26	Details of any other legal correspondence relating to the organisation such as legal claims, etc.			