

Washington's CONSERVATION DISTRICT INTERNAL AUDIT CHECKLIST

Reference	Question	Answer
A – ACTIONS AND REPORTS		
RCW 89.08.210	1. Are official minutes of all regular and special board meetings available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
RCW 89.08.210	2. Are motions made, seconded, and passed (or not passed) recorded in minutes?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	3. Are resolutions such as for setting your election kept with the minutes?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	4. Are treasurer reports included with minutes?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
B – PROTECTION OF PUBLIC FUNDS AND ASSETS		
BARS	5. Are all bank or vendor accounts only in the name of the conservation district?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	6.. Do all credit cards show the name of the conservation district on them?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	7. Are all authorized signers on those accounts current?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
RCW 39.58	8. Are all funds held in approved financial institutions?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	9. Are all persons who handle public funds or sign checks adequately bonded?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	10. Are original bank statements available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
C – REVENUES AND RECORDING		
BARS	11. Is money received from all sources receipted in the receipt book?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	12. Is the mode of payment noted on the receipt (cash, check, EFT, direct deposit)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	13. Do receipts for EFTs show correct BARS codes?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	14.. Does the transaction journal show BARS codes and receipt numbers?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	15. Is the District name pre-printed on receipts?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	16. Are receipts in the receipt book sequentially numbered?	Yes No NA
Best practice	17. Is sales tax listed on a separate line on receipts?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	18. Are deposits held in sealed bags or similar secure containers until deposited?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	19. Are deposits made the same day as received?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	20. Are deposits made by someone other than the person who receipted the money?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
D – DISBURSEMENTS AND RECORDING		
BARS	21. Are funds only disbursed after approval by the Conservation District Board?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	22. Are all checks accounted for (including unused/voided/cancelled checks)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	23. Are voided checks physically altered and available for inspection?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	24. Do cancelled checks contain at least two approved signatures?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	25. Is at least one signatory on each check a Board Supervisor?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	26. Are fronts and backs of cancelled checks available for inspection?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	27. Is the check register up-to-date and balanced at least monthly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA

DRAFT REVISION TO INTERNAL AUDIT CHECKLIST, VERSION 1.0 March 19, 2008

Best practice	28. Accounts reconciled and presented at each regular board meeting?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	29. Are original bank statements made available for inspection?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	30. Do deposits identify the source of funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	31. Is the endorsement on each cancelled check consistent with the payee on the front?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	32. Are unexpected and unusual payees present in the check register or on checks analyzed each board meeting?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA

E – PAYROLL AND TAX RECORDS

L&I	33. Quarterly payments were filed with the Depart of Labor & Industries & match payroll records?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
ESD	34. Unemployment Insurance was paid for all employees to Employment Security Dept. and payments match payroll records?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
IRS	35. Tax withholding payments were made to the Internal Revenue Service and match payroll records?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
IRS	36. Payments were made to Social Security/Medicare or to a qualified 403(b) plan and match payroll records?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	37. If sales tax was collected, was it BARS coded as pass-through funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	38. If sales tax was collected, was it remitted to the State Department of Revenue?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA

F – PETTY CASH

Best practice	39. Does the district have a written policy and procedure for purchasing incidental supplies between board meetings?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
	40. Does your district use a petty cash account or fund? If yes, answer the following questions. If no, skip to Section G.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	41. Is there a Board resolution on file that authorizes a petty cash account and amount?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	42. Is the petty cash in the box maintained at the amount authorized by the board?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	43. Is petty cash physically secured to prevent unauthorized access?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	44. Is a separate balance book used for petty cash?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	45. Is the petty cash balance book balanced at least monthly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	46. Does the cash in the box match the balance in the petty cash balance book?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	47. Are all cash receipts recorded in the District receipt book?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA

G – TRAVEL, CREDIT CARDS, AND SHORT-TERM DEBT

BARS	48. Does the district have a travel reimbursement policy for Supervisors?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	49. Does the district have a travel reimbursement policy for Employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
BARS	50. Does the district have a policy and procedures for appropriate use of credit cards?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	51. Are original receipts filed with the District for all credit card purchases?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Best practice	52. Are all outstanding loan and credit card balances reported to the Board monthly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA