

CURSORY AUDIT - PREP SHEET

For every Cursory Audit, you will require the collection of the following materials:

FINANCIAL

- Secretary's Cash Book (or electronic equivalent from accounting software, such as Monthly Gen/Soc/Ben/Bldg. Account ledgers)
- General Account bank statement
- Secretary's Report (Secretary to Aerie Meeting)
- Treasurer's Monthly Report (Treasurer to Aerie Meeting) or equivalent that shows deposits and list of cashed/outstanding cheques
- Monthly Profit and Loss Statement (Trustees to Aerie Meeting)
- Weekly Buffet & Social Room statement (Trustees to Aerie Meeting)

RECORDS

Aerie Meeting Minutes- by Statute, they must contain:

- Affiliation Agreement (*signed, with copy to Grand Secretary*)
- Secretary's Report
- Treasurer's Report (monthly on file, (*with signed copy of Annual End-of-Term Report to Grand Secretary*))
- Trustees' Profit and Loss Statement (for time period between meetings)
- Finance Committee Report - recommending the list of bills to be paid

MMS Records

- Officers List (incl. Chairmen of Membership and Publicity Committees)
- List of Chairmen of Statutory Committees (By-Laws, Visiting, Attendance & Interviewing)

Trustees' Records

- Insurance Policy- Bonding/Building/Liquor insurance (*signed, with copy to Grand Secretary*)
- Manager's Contract (*signed, with copy to Grand Secretary*) [*if applicable*]
- Secretary and/or JPWP (are)/(are not) ex-officio members of Board
- Employees in Compliance
- Trustee Meeting Minutes (first meeting incl. election of Chairman and Secretary)
- Copies of all Monthly Profit and Loss Reports (*on file*)[*a monthly Income Statement is an equivalent*]
- Annual Inventory
- Monthly Inventory Sheets
- Weekly P&L Sheets

Members' Access to Statutes

- Aerie By-Laws posted in the Aerie Home
- Aerie House Rules posted in the Aerie Home
- Harassment Policy posted in the Aerie Home

Auditor's Records

- Books of Trustees, Secretary, Treasurer and subordinate clubs of Aerie audited monthly
- Monthly Reports on file (*with signed copy of Annual End-of-Term Report to Grand Secretary*)