

## Typical Audit Workpapers Matrix

Area	Nature of Workpaper	Completed
Cash	<ol style="list-style-type: none"> <li>1. Bank reconciliation</li> <li>2. Supporting list of outstanding items (deposits and checks)</li> <li>3. Transfer schedule between bank accounts</li> <li>4. Listing of authorized signatories, for account</li> </ol>	
A/R	<ol style="list-style-type: none"> <li>1. Aged accounts receivable trial balance (subsidiary)</li> <li>2. Schedule of promises to give (if any)</li> <li>3. Schedule of conditional promises to give (disclosure only)</li> <li>4. Payments received after year-end</li> </ol>	
PPE	<ol style="list-style-type: none"> <li>1. Property roll-forward schedule <i>Beginning balance + purchases – disposals = Ending</i></li> <li>2. Supporting invoices for purchases</li> <li>3. Supporting documents for disposals</li> <li>4. Annual depreciation report</li> <li>5. Listing of repairs and maintenance expenses</li> <li>6. Supporting documents for such items.</li> </ol>	
A/P	<ol style="list-style-type: none"> <li>1. Aged accounts payable trial balance (subsidiary)</li> <li>2. Open unprocessed vendor invoices</li> <li>3. Subsequent check register (after year-end)</li> <li>4. Contracts in which work has not yet begun (if applicable)</li> </ol>	
Debt	<ol style="list-style-type: none"> <li>1. Debt roll-forward schedule <i>Beginning balance + new loans – principal payments = Ending</i></li> <li>2. Amortization schedules showing future maturities</li> <li>3. Copies of bank notices/agreements</li> </ol>	
Net Assets	<ol style="list-style-type: none"> <li>1. Identification of designations, by Board (internal)</li> <li>2. Identification of restrictions, third party (external)</li> </ol>	
Revenues/Support	<ol style="list-style-type: none"> <li>1. Listing of contributions received &gt; \$5,000, along with copies of support</li> <li>2. Listing of other revenues (grants, miscellaneous)</li> <li>3. Schedule of rents, w/lease agreement (if applicable)</li> <li>4. Fluctuation analysis (CY to PY, Budget to Actual)</li> </ol>	
Expenses	<ol style="list-style-type: none"> <li>1. Payroll reconciliation (Payroll History to 941s to GL)</li> <li>2. Schedule of compensation (officer, directors, volunteers)</li> <li>3. Functional expense allocation schedule (program, fundraising, G&amp;A)</li> <li>4. Fundraising schedule – for each event. Identify tickets sold, donations received, volunteer time, or other information pertinent to event.</li> <li>5. Supporting invoices should be maintained (with evidence of review and approval)</li> </ol>	
General	<ol style="list-style-type: none"> <li>1. Trial balance (electronic)</li> <li>2. General ledger detail (electronic)</li> <li>3. Contracts executed during audit year</li> <li>4. Policies and procedures manual</li> <li>5. Minutes</li> </ol>	