

CHECK ACCOUNT(S) NAMES, NUMBERS, AND SIGNERS

	ACTIVITY	CHECKERS	FINDINGS
ACCOUNTS:	Verify that accounts name convention is in accordance with the chapter bylaws.		
	Verify Employer Identification Number (EIN) number with PERI state office		
	Verify that current President and Treasurer are both signers on the account(s)		
	Verify that petty cash allocation = receipts plus cash on hand		
STATEMENTS:	Verify Treasurer's end of year report = the bank's end of year statement		
	Verify investment documentation on file = investments listed on the bank statement		
	Random check Treasurer's monthly report to corresponding monthly bank statement		

CHECK INCOME and EXPENSES

	ACTIVITY	CHECKERS	FINDINGS
INCOME:	Review and note the various revenue sources		
	Verify dues income = number of members		
	Verify that income reports in chapter minutes = deposits		
	Verify that interest income is included in reports to chapter		
EXPENSES:	Match expenses paid, to receipts or invoices.		
	Verify authorization to pay, to expenses paid.		
	Verify that all expenditures are in compliance with PERI purpose article		
	Review the chapter minutes for approval to pay reoccurring general expenses		