

GIRL GUIDES TASMANIA

ACCOUNT CHECKLIST GUIDELINES

UNITS, DISTRICTS, REGIONS, GUIDE SUPPORT GROUPS, DISTRICT MANAGEMENT TEAMS, STATE TEAMS and ANY OTHER GUIDE GROUP MUST COMPLETE THIS FORM.

Timing

- Unit, District and Region accounts should adopt a calendar financial year. This is consistent with the State and also the Guiding year.
- Audits should be completed by 31 March.

Person checking Accounts

- Should not be a relative of the book keeper and/or cheque signatories.
- Should either have a recognised accounting qualification OR accounting experience.
- Should complete the Girl Guides Tasmania Account checklist.

Accountability

- a. The District Manager shall sight the audited accounts/books and account checklist of Units within three months of 31 December.
- b. The Region Manager shall sight the audited accounts/books and account checklist of Districts, Guide Support Groups and District Support Teams within four months of 31 December.
- c. The State Treasurer shall sight the audited accounts/books and account checklist of Region managers and any other Guiding group who is not covered under item a or b within three months of 31 December.
- d. If the District Manager/Region Manager/Adviser/State Treasurer is unable to sight the books of a group by 1 July, then the matter will be referred to the Finance and Property Committee.

A copy of the completed account checklist must be forwarded to Guide House by 31 March.

The Finance Committee shall designate a person to review all audit checklists to determine if further action is required. The designated person will provide a report to the Finance and Property Committee on any action required. The Finance Committee will determine how to proceed with the recommended actions

**GIRL GUIDES TASMANIA
ACCOUNT CHECKLIST YEAR ENDED**



GROUP – UNIT, DISTRICT, REGION, SUPPORT GROUP, TEAM, OTHER

GROUP NAME: _____

CONTACT: _____

NAME OF PERSON CHECKING ACCOUNTS: _____

QUALIFICATIONS/EXPERIENCE: _____

BANK ACCOUNT CHECKED NAME: _____

BANK ACCOUNT CHECKED BSB: _____

BANK ACCOUNT CHECKED ACCOUNT NUMBER: _____

	YES	NO	N/A
RECEIPTS			
☛ Have receipts been issued for all money received?			
☛ Are the receipts recorded in sequential order?			
☛ Have the originals of cancelled receipts been retained and marked as cancelled?			
☛ Has bank interest been recorded in the cash book?			
☛ Has banking been done frequently?			
PAYMENTS			
☛ Have all payments (excluding any petty cash) been paid for by cheque?			
☛ Have cheques been recorded in sequential order?			
☛ Have the originals of cancelled cheques been mutilated and maintained?			
☛ Is third party documentation available to support all payments?			
☛ Have bank charges been recorded in the cash book?			
BANK ACCOUNT			
☛ Were all bank statements available?			
☛ Had a bank reconciliation been performed?			
RECORDS			
☛ Had records been adequately maintained?			
OTHER			
☛ Where necessary, was a Committee list provided and attached to this checklist?			
☛ Where necessary, were minutes authorising payments sighted?			

TADM.6

☛ Does the organisation have the capacity to meet all outstanding debts?			
☛ Based on your knowledge and the information provided will the sub-entity be able to operate effectively for the next three years?			

INCOME AND EXPENDITURE SUMMARY

Total Income for Year: \$ _____

Total Expenditure for Year: \$ _____

Total Profit/Loss for Year: \$ _____

COMMENTS/ISSUES

SIGNED _____ **DATE** ____/____/____

A copy of the completed Account Checklist must be forwarded to Guide House (PO Box 8 ROSNY PARK TAS 7018) by 31 March.

The Finance Committee shall designate a person to review all Account Checklists to determine if further action is required. The designated person will provide a report to the Finance Committee on any action required. The Finance Committee will determine how to proceed with the recommended actions.