Cemetery Audit Package Contents and Preparation Process

A Ryder   updated 10/20/03

We get audited near town meeting time. The form of the package prepared for the auditors has evolved to that described herein. This format is easy to prepare, easy for them to use. It should be built during the year and finished concurrently with preparation of the town report.

Process:

During the year write the check number on each invoice. Collect invoices, statements, and canceled checks in a folder for the next report/audit.

Prepare a budget [as the newest page of the history report]

In this spreadsheet, replace last year's budget numbers with the actuals

Write checks to the Town and ToTF (perpetual care) in December

Close the books after receiving the bank statement in early January

Do final update of the actuals

Run off Quicken reports of:

    Checking register

    Incomes summed by category

    Payments by recipient

    Burials & lot transactions

Write the town report page and put the pdf on the web site

Finish the audit package

Contents of the audit package

This page

Town report page

    brief essay/summary

    list of payments totaled by recipient/function

    similar list of incomes

        One summary line each for lot sales & burials; customer names listed

            This is slightly inferior to listing full detail, but the budget format report (see below) included in the audit package and given to cemetery trustees, TofTF, and budget committee does give a sufficient level of detail. So does the check register listing.

    bottom line

    proof via bank balances

    list of trustees

Budget format summary

Checkbook register listing (from Quicken)

Stack of invoices paid, each with the check number noted

    There are no invoices for grave digging/closing, work by Town, ToTF, or association fees.

    The details are in the register listing.

Stack of bank statements

Stack of checks (After check #614, we have only photocopies as part of the bank statements.)