■ SAMPLE AUDIT REPORT ■

*Annual chapter audits are encouraged but not required. This form is provided as a **suggested** report format. Please send chapter audit reports to the address at the bottom of this form or chapters@pdkintl.org.*

An audit includes examining, on a test basis, evidence supporting the records of receipts and disbursements. An audit also includes assessing the internal controls and procedures related to finances that have been developed by the chapter. These procedures may include the preparation of a budget with spending limits and the approval process for spending chapter funds.

One or more chapter members or a third party individual/group may conduct a chapter audit. Chapters **ARE NOT** required to hire a CPA or financial professional to check chapter financial records, although they may elect to do so if they wish.

Chapter Name _____ Chapter Number _____

Financial records are the responsibility of the chapter treasurer. My/our responsibility is to express an opinion of the financial records based on our audit.

I/We have audited the financial records of the above-named chapter for the fiscal year ending June 30, _____. Financial records consist of the following (check all records that were audited):

☐ Beginning-of-year reconciled bank balance

☐ Record of cash receipts

☐ Record of cash disbursements

☐ End-of-year reconciled bank balance

☐ Other (please specify): _____

Audit opinion (check one):

☐ Clean: In my/our opinion, the financial records of the above-named chapter accurately reflect the receipts and disbursements for the fiscal year identified above.

☐ Qualified: In my/our opinion, the financial records of the above-named chapter accurately reflect the receipts and disbursements for the fiscal year identified above, **with exceptions as described in the attached narrative/documentation.**

☐ Adverse: In my/our opinion, the financial records of the above-named chapter do not accurately reflect the receipts and disbursements for the fiscal year identified above. **Our opinion is based on evidence in the attached narrative/documentation.**

Signature:_____ Date:_____

Printed Name:_____

Signature:_____ Date:_____

Printed Name:_____

Signature:_____ Date:_____

Printed Name:_____