

SAMPLE WORKPAPERS

CREDIT UNION NAME

SUPERVISORY COMMITTEE

INTERNAL AUDIT REPORT

These sample work-papers may be used as a guide in completing the audit programs and **need not be filed** with the report.

CASH COUNT SHEET

CREDIT UNION: _____

INTERNAL AUDIT DATE: _____

Month
Day
Year

Description	Coin	Bills	Other
TOTALS			

Coin _____

Bills _____

Other _____

Grand Total

Signature: _____

Comments: _____

This sheet may be duplicated if multiple cash locations are counted.

TRANSACTION ACCOUNT (BANK) RECONCILIATION

CREDIT UNION: _____

Name of Financial Institution: _____

Month End Balance on the Financial Institution's Statement: _____

Add:	Deposits in Transit:	
	Date: _____	
	Date: _____	
	Date: _____	

Sub-Total

Less:	Outstanding Drafts:	
	Draft No.	Date
	Amount	

	Unadjusted Differences Description	Amount	
		Balance Per General Ledger	

Comments: _____

This sheet may be duplicated if multiple bank accounts are to be reconciled.

RECEIPTS TEST

Credit Union: _____

Day of Month	Amount Per Credit Union Records	Amount Per Depository Records
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
Totals		

Comments: _____

Deposits should be made prompt and intact within 48 hours (two working days) of receipt.

