

Internal Control

Charity Name:

BN#

Period:

From 2014-01-01 to 2015-12-31

Roles:

(list of individuals occupying positions, i.e. treasurer, secretary, chair, etc)

Responsibilities (name of authorized individual(s)):

Authorizes payments -

Donation receipts -

Issues Cheques -

Authorized for Bank Deposits -

Bank Reconciliation -

Posting of transactions (accounting software system) -

Mail -

Fundraising-

Internal Control

Revenues – authorized individual(s)

Hand delivered payments –

Payments received by mail –

Bank deposits –

Type of Donation receipts (manual / electronic) -

Processes Donation Receipts -

Person authorized to sign receipts -

Reconciliation of Donations Receipts –

Appraisals of Gift in kind donations -

Expenses – authorized individual(s)

Prepares the cheques -

Authorizes payment of invoices –

Person authorized to sign cheques -

Threshold requiring dual signature -

Records -Safeguards

Location where Physical Records are stored -

Storage of Donation receipts (if computerized, password protected?) -