

AUDIT CHECK LIST

Are all Post Officers present?

Are those Officers on the current Certification of Post Officers?

Is there a Post Constitution and By-Laws?

Is this document current, and is it available to all members?

Is the Post Incorporated?

If so, is it current?

Are Post minutes available?

Are these minutes legible and in a correct format?

Are the Post Financial Records (to include the check book) available?

Has the Post used the American Legion Chart of Accounts or does it have its own?

Does the Post have a Federal Tax Number?

Does the Post have copies of submitted IRS Form 990?

Is the current copy on file?

Has the Post conducted its own Audit? If, yes. Is a copy on file? When was it conducted?

Has the Check book been reconciled and balanced? If, so. When?

Who is authorized to sign Post checks, or has access to Post funds? Refer to Post By-Laws.

Are the funds being posted as received and as expended?

Does the Post have a surety bond for the appropriate officers on file?

Do Minutes reflect Post authorization of expenditures from the Post funds?

Does the Post have all membership cards not currently issued?

Are these cards maintained in a secure place?

Does the Post have copies of all membership transmittals to Department?

Do issued Membership cards match information on submitted membership transmittals?
Do the submitted transmittals cross-reference to a payment by the Post Check Book?

Does the Post have proper manuals on hand (e.g. Post Admin Manual, Post Operations Manual, Officers Guide, Service Officers Guide, Adjutant's Manual, All C&BL's, etc.)?

Does the Post own its building or real estate?

Does the Post have a current liability insurance policy?

If, yes. Is does the coverage adequate to cover the Members and Post Operations?

Does the Post have a relief from property tax from the local taxing entities?

Does Post have any written contracts with other organizations?

Does this Post have a Budget for the year?

Is the Post considered is a community asset (requires an opinion)?

Does the Post have committees appointed?

Does this Post control its own daily operation?

Does the Post support all or most Legion programs – which ones?

Does the Post submit a Consolidated Post Report?

Are meetings conducted in accordance with the Manual of Ceremonies and Roberts Rules of Order?

Does the Post publish a newsletter; or, if not, how does the Post communicate with the members?

Does the Post actively participate in and/or attend Conventions and Conferences?

Does the Post utilize outside speakers at Post meetings to benefit their members?

If the Post has a Club room, is it managed (and audited) in accordance with the recommended policies, reports, and procedures in the Post Operations Manual?