



IEEE MGA GEOGRAPHIC UNIT AUDIT MATERIAL CHECKLIST

Geographic Unit Name: _____

For Year Ending: _____ (e.g. December 31, 20XX)

Geographic Unit Director/Chair: _____

Geographic Unit Treasurer: _____

(Please indicate whether the material is stored in a) the NetSuite application, b) via email or c) postal mail, or d) N/A where not applicable)

___ Copy of Budget to Actual

___ Copies of Minutes for Geographic Unit Committee meetings

___ Copies of all monthly bank statements for the calendar year

Note: not required if using IEEE Concentration Banking / IEEE Long Term Investment Account

___ Checking, Savings and Investment Account Reconciliations

___ For all non-IEEE bank account(s), please provide the following:

- Name of the signers/cardholders/online banking access for the account(s)
- Account transaction detail register (via Excel) of all yearly disbursements/payments and deposits/revenues—used by Auditor to “select” sample of disbursements and deposits for testing

___ Supporting documentation for disbursements:

- Receipts/invoices for CB card or wire payment transactions > \$2,000 USD. (Additionally, transactions < \$2,000 USD could be selected and requested at a later time)
- Expense reports for selected travel reimbursement claims
- Copies of signed contract valued \$25,000 or more (if not already provided to IEEE for review)

___ Supporting documentation for deposits:

- Deposit wire information indicating nature of transfer/receipt of income

___ W-8, W-9 and 1099 forms for all individuals and unincorporated businesses receiving payments from the geographic unit in excess of \$600 for rents, services (including parts & materials), prizes, awards and any other income payments. For additional tax reporting information and forms.

<https://www.ieee.org/about/volunteers/tax-administration/related-info.html>

___ Copies of sponsored and co-sponsored conference financial reports and related bank account details

___ Supporting documentation for significant Furniture and Equipment purchases (>\$5K USD) and property or equipment sales (e.g. purchase/sales orders, receipts or invoices, approval email)

___ Approval documentation for all awards, grants, prizes or scholarship payments in excess of \$2,000