Worksheet for Audit Year 2009

For internal purposes only
Submission to the Diocese of New Jersey not required

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Name of Church
December 31, 2009

Payroll Test
(Suggest sample of 10% of entries during the year selected from payroll register)

Name	Gross	Fed	FICA	Med care	State	City	Other	Net	Check #	OK
Ex: John Smith	*500.00*	*47.00*	*31.00*	*7.25*	*7.57*	*10.00*		*397.18*		

All columns – per payroll register examined
Examine endorsed canceled check for payee, endorsement, amount.
Recalculate taxes for several of the test to determine proper tax calculation.
Discuss names of all employees in the test with the rector to verify their validity as employees.