Worksheet for Audit Year 2006 (submission not required)

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Name of Church
December 31, 2006

Cash Disbursement Test
(Suggest sample of 10% of disbursements throughout the year)

Payee (a)	**Amount (a)**	**Description (a)**	**Account # (b)**	**Check # (c)**	**Approved by (d)**	**OK**
Ex: Office Max	*242.00*	*Office supplies*	*126-20*	*1210*	*Rector*	*X*

a – per invoice examined
b – per invoice – traced to cash disbursements journal under this account. Verified proper account distribution
c – examined endorsed canceled check payable to proper payee
d – examined notation of approval by authorized individuals; reviewed vestry minutes