

Worksheet for Audit Year 2017
For internal purposes only
Submission to the Diocese of New Jersey not required

Name of Church
December 31, 2017

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
<i>Ex: Office Max</i>	<i>242.00</i>	<i>Office supplies</i>	<i>126-20</i>	<i>1210</i>	<i>Rector</i>	<i>X</i>

- 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