

## Internal Control

Charity Name:

BN#

Period:

From 2014-01-01 to 2015-12-31

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### Roles:

(list of individuals occupying positions, i.e. treasurer, secretary, chair, etc)

### Responsibilities (name of authorized individual(s)),:

Authorizes payments -

Donation receipts -

Issues Cheques -

Authorized for Bank Deposits -

Bank Reconciliation -

Posting of transactions (accounting software system) -

Mail -

Fundraising-

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## **Internal Control**

### **Revenues – authorized individual(s)**

Hand delivered payments –

Payments received by mail –

Bank deposits –

Type of Donation receipts (manual / electronic) -

Processes Donation Receipts -

Person authorized to sign receipts -

Reconciliation of Donations Receipts –

Appraisals of Gift in kind donations -

### **Expenses – authorized individual(s)**

Prepares the cheques -

Authorizes payment of invoices –

Person authorized to sign cheques -

Threshold requiring dual signature -

### **Records -Safeguards**

Location where Physical Records are stored -

Storage of Donation receipts (if computerized, password protected?) -