

Schedule of Cash Activities

(Name of Jurisdiction)

(Period of time covered)

CASH

Beginning balance- _____, 20__	_____
Plus Receipts	_____
TOTAL	_____
Minus Disbursements	_____
Ending balance- _____, 20__	_____

I have performed the procedures enumerated below with respect to the Schedule of Cash Activities for the year ended _____, 20__ for the United Methodist Women of _____ Jurisdiction.

1. Trace selected conference remittances into receipts and deposits recorded in checkbook or recorded into a cash receipt record.
2. Obtain confirmations from selected conferences to confirm remittances.
3. Ascertain that vouchers are made for all expenditures, that these expenses are properly signed by authorized persons, and that these expenditures are provided for in the budget or have been authorized by the Executive Committee as recorded in the minutes.
4. Determine that checks written agree with the vouchers and are properly recorded in some form of cash disbursement record.
5. Make sure that bank statements are reconciled monthly to agree with checkbook balance and the balance as reflected in the cash receipt and disbursement record.
6. Check the year-end balance, as shown on the year-end statements, to determine that it agrees with that shown in the checkbook and the reconciled year-end bank statements. The year-end balance should reflect any difference between cash received and cash disbursed as recorded in the cash records.

Date

Signature

Name (printed)

Address

Agreed Upon Procedures for Jurisdiction Audits

At the end of the quadrennium, the jurisdiction treasurer presents her books to a person who has a minimum of a four-year accounting degree. This person will perform certain procedures (outlined below) on the accounting records of the jurisdiction and completes a statement indicating that the procedures were satisfactorily performed. A copy of this statement is given to the jurisdiction treasurer, the jurisdiction leadership team and to the United Methodist Women National Office, 475 Riverside Drive, room 1503, New York, NY 10115, attention: Treasurer.

In order to facilitate the procedure review, the conference treasurer will provide the following materials:

- Copies of the minutes of all meetings of jurisdiction organization and leadership team
- Copy of the jurisdiction budgets
- Remittance forms received from conferences
- Receipt forms
- Vouchers properly signed by authorized persons
- Checkbook stubs or records
- Reconciled bank statements
- Canceled checks
- Duplicate deposit slips
- Records of cash received and cash disbursed
- Year-end statements of jurisdiction administration and membership development fund

The person who has agreed to perform the procedures on the jurisdiction accounting records is to:

1. Trace selected conference remittances into receipts and deposits recorded in checkbook or record into a cash receipt record.
2. Obtain confirmations from selected conferences to confirm remittances.
3. Ascertain that vouchers are made for all expenditures, that these expenses are properly signed by authorized persons, and that the expenditures are provided for in the budget or have been authorized by the executive committee as recorded in the minutes.
4. Determine that checks written agree with the vouchers and are properly recorded in some form of cash disbursement record.
5. Make sure that bank statements are reconciled monthly to agree with the checkbook balance and the balance as reflected in the cash receipt and disbursement record.
6. Check the year-end balance, as shown on the year-end statements, to determine that it agrees with that shown in the checkbook and the reconciled year-end bank statements. The year-end balance should reflect any difference between cash received and cash disbursed as recorded in the cash records.

After the procedures have been completed, the person performing the procedures fills out the Schedule of Cash Activities statement and submits it to the jurisdiction treasurer, with a copy to the jurisdiction leadership team and to the United Methodist Women National Office.