



South Carolina State Firefighters' Association

Departmental 1% Pre-Audit Assistance Template

This template is a tool to be used to prepare for your 1% audit. The information below is what will be requested by the South Carolina State Firefighters' Association's appointed Certified Public Accountant.

If you should have any questions regarding this information please contact the South Carolina State Firefighters' Association at 800-277-2732 or 803-454-1800.

1. A copy of the following documents for each period that should have been filed with the Association:
 - a. Form 202-Annual Budget form
 - b. Form 205-Local Board of Trustees
 - c. Form 206-Annual Accounting form
 - d. Form 207-Self Audit form
2. Narratives explaining the procedures the department uses for the following:
 - a. Preparing and reviewing bank reconciliations
 - b. Preparing and approving cash disbursements and bank transfers
3. Check registers that list all disbursements made from the 1% funds for each period
4. For all disbursements greater than \$100 for each period. we will need the following:
 - a. A copy of the supporting documentation (i.e. invoices, purchase order, etc.) that details what the disbursement was made for.
 - b. A copy of the "One Percent Expenditure Form" accompanying the disbursement that details the approval of a majority of the firemen (unless disbursement was approved in detail in the annual budget request).
5. A copy of the bank statements and bank reconciliations for all months during each period
6. A copy of all "1% Funds" received from the respective counties (copies of checks) for each period as well as the County contact name and number
7. Any financial reports provided to the department firemen during the year as information on the financial status of the 1% funds
8. Specific contact information for the department's chief and treasurer and/or bookkeeper (other than the department phone number).