

RECORDS NEEDED TO COMPLETE THE AUDIT

- **INVOICES** - Should be original invoices that are clearly marked with check number and line (a) through (k) under which the purchase was claimed on the State of Expenditures. Invoices should total the amount claimed on the Statements of Expenditure for each year. Remember, vendor statements that do not describe the items purchased and the price for each item are not acceptable.
- **CANCELED CHECKS** - Should be for the **State fund bank account only**. Should be original canceled checks or bank copies if your bank does not return originals. You must account for all check numbers in sequence. For Example: Voided Checks.
- **BANK STATEMENTS** - All bank statements for the **State fund bank account** for the years under audit. You should also include the bank statements for the month just before the beginning of the audit period and just after the end of the audit period. For Example: If your department is being audited for years ended December 31, 2002; December 31, 2001; and December 31, 2000 - you should include the bank statements for January through December of each of these three years and for December 1999 and January 2003.
- **LOAN AGREEMENTS OR LEASE-PURCHASE AGREEMENTS** - For any payments made with State funds during the years under audit. Should include a payment schedule or the monthly payment amount and a description of the purpose of the loan or lease (what was purchased/leased).
- **PROOF OF TITLE** - For any vehicle for which payments or repairs were made with State funds during the years under audit.
- **INSURANCE POLICIES** - For any insurance premium payments made with State funds during the years under audit.
- **LEDGERS OR COMPUTER PRINT-OUTS** - Any ledgers for computer print-outs that you have that relate to State funds. For Example: If you keep a ledger sheet to itemize checks that are written on the State fund bank account.



WEST VIRGINIA LEGISLATIVE AUDITOR
POST AUDIT DIVISION