

# Reviewing 4-H Unit and VMO Monthly Statements Checklist

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University of California  
Agriculture and Natural Resources



Purpose: Use this checklist to help identify any potential problems. Any action taken to protect 4-H funds can be considered time well spent. The following items may be red flags, and should be discussed further with the UCCE county director.

- As you review the monthly 4-H unit or VMO banking statement(s), note the payee (entity to whom the check is made payable) and amount of check.
- Checks bearing inappropriate signatures (e.g., individuals who are not appointed 4-H adult volunteers or not signatories on the account).
- Checks bearing only one signature. Accounts should have two unrelated signatures one of whom can be a 4-H member if the bank allows.
- Checks made payable to self (e.g., to the individual who signed the check).
- Checks made payable to “cash.”
- Excessive reimbursement to the same individual(s).
- Large purchases, especially for expensive brand-name items with high resale value (e.g., tablet computers), as well as for multiple orders (e.g., three tablet computers).
- Purchases that do not appear to relate to the club and its function (for example, a club check made payable to “Pier One”).
- Payments of personal expenses (e.g., credit card bills, etc.).
- Bounced checks, especially when other 4-H adult volunteers understand that the club has enough funds to cover its expenditures.
- Number gaps in checks on the statement.
- Thefts of cash or checks, which may allow funds to be stolen, either before they are entered in the accounting records, or by shorting the bank deposits.

Reminder: On an annual basis, the banking statement should be compared to the starting and ending club balances as reported in the club’s Annual Financial Statement.

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