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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