



Nonprofit Audit Checklist

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Governance & Oversight

- ☐ Board of directors active
- ☐ Board minutes documented
- ☐ Bylaws current and followed
- ☐ Conflicts of interest disclosed
- ☐ Board committees functioning
- ☐ Strategic plan in place
- ☐ Mission statement clear
- ☐ Policies documented
- ☐ Succession planning done
- ☐ Board training provided
- ☐ Performance evaluated
- ☐ Fiduciary duties met

Financial Management

- ☐ Accounting system appropriate
- ☐ Internal controls adequate
- ☐ Segregation of duties proper
- ☐ Budget prepared and monitored
- ☐ Financial statements prepared
- ☐ Monthly reconciliations done
- ☐ Cash management effective
- ☐ Investment policy followed
- ☐ Expense approvals documented
- ☐ Credit card controls adequate
- ☐ Financial reports to board
- ☐ Audit committee active

Tax Compliance

- ☐ 501(c)(3) status current
- ☐ Form 990 filed timely
- ☐ State registrations current
- ☐ Payroll taxes paid
- ☐ 1099s issued properly
- ☐ UBTI calculated correctly
- ☐ Property tax exemptions filed
- ☐ Sales tax exemptions used properly

- ☐ Charitable solicitation permits
- ☐ Lobbying limitations observed
- ☐ Political activity prohibited
- ☐ Private benefit avoided

Donor Management

- ☐ Gift acceptance policy exists
- ☐ Donor acknowledgments sent
- ☐ Restricted funds tracked
- ☐ Endowments managed properly
- ☐ Pledges recorded correctly
- ☐ In-kind donations valued
- ☐ Grant compliance maintained
- ☐ Donor privacy protected
- ☐ Recognition appropriate
- ☐ Stewardship program active
- ☐ Database maintained
- ☐ Planned giving program

Grant Management

- ☐ Grant applications tracked
- ☐ Grant agreements reviewed
- ☐ Compliance requirements identified
- ☐ Restricted funds segregated
- ☐ Allowable costs documented
- ☐ Time tracking accurate
- ☐ Reports submitted timely
- ☐ Audits conducted as required
- ☐ Documentation retained
- ☐ Indirect costs allocated properly
- ☐ Sub-recipient monitoring done
- ☐ Close-out procedures followed

Program Services

- ☐ Programs align with mission
- ☐ Program outcomes measured
- ☐ Impact documented
- ☐ Beneficiary data protected
- ☐ Service delivery efficient
- ☐ Quality standards maintained
- ☐ Safety procedures followed
- ☐ Volunteer management effective
- ☐ Program evaluation conducted
- ☐ Best practices implemented
- ☐ Collaboration pursued

- ☐ Innovation encouraged

Fundraising

- ☐ Fundraising efficient
- ☐ Costs reasonable
- ☐ Professional fundraisers registered
- ☐ Joint costs allocated properly
- ☐ Special events compliant
- ☐ Raffles/gaming licensed
- ☐ Cause marketing appropriate
- ☐ Corporate sponsorships documented
- ☐ Online giving secure
- ☐ Recurring gifts managed
- ☐ Capital campaigns planned
- ☐ Ethics maintained

Human Resources

- ☐ Employee handbook current
- ☐ Personnel files complete
- ☐ I-9 forms compliant
- ☐ Background checks done
- ☐ Performance reviews conducted
- ☐ Compensation reasonable
- ☐ Benefits competitive
- ☐ Payroll accurate
- ☐ Time tracking proper
- ☐ Training provided
- ☐ Safety procedures followed
- ☐ Volunteers screened

Risk Management

- ☐ Insurance coverage adequate
- ☐ Risk assessment performed
- ☐ Internal controls tested
- ☐ Fraud prevention active
- ☐ Cybersecurity addressed
- ☐ Business continuity planned
- ☐ Crisis management ready
- ☐ Legal compliance monitored
- ☐ Contracts reviewed
- ☐ Litigation managed
- ☐ Reputation protected
- ☐ Whistleblower policy exists

Transparency & Accountability

- ☐ Annual report published
- ☐ Financial information available
- ☐ Form 990 accessible
- ☐ Website current
- ☐ Social media managed
- ☐ Press releases accurate
- ☐ Public records maintained
- ☐ Complaints addressed
- ☐ Feedback solicited
- ☐ Stakeholder communication regular
- ☐ Community engagement active
- ☐ Impact reported

Asset Management

- ☐ Fixed asset register maintained
- ☐ Depreciation calculated properly
- ☐ Asset tagging system used
- ☐ Disposal procedures followed
- ☐ Inventory counted regularly
- ☐ Intellectual property protected
- ☐ Licenses/permits current
- ☐ Lease agreements managed
- ☐ Facility maintenance planned
- ☐ Security measures adequate
- ☐ Technology assets tracked
- ☐ Insurance claims filed

Compliance Monitoring

- ☐ Compliance calendar maintained
- ☐ Regulatory changes tracked
- ☐ Training provided regularly
- ☐ Violations corrected promptly
- ☐ Best practices adopted
- ☐ Industry standards followed
- ☐ Accreditations maintained
- ☐ Certifications current
- ☐ External reviews conducted
- ☐ Improvements implemented
- ☐ Documentation retained
- ☐ Success celebrated

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