

CREDIT UNION QUESTIONNAIRE

1. Was cash on hand and in banks verified, found to be in proper order, and does it agree in total with the general ledger? *Explain any differences in comments below.* Yes No
2. Was the bank account statement(s) reconciled to the general ledger by the supervisory committee? Yes No
3. Was a test made to determine whether case receipts were being promptly deposited in the bank(s)? Yes No
4. Has a satisfactory test been made to determine whether disbursements were being supported by loan applications, applications for share withdrawals, invoices, or a proper voucher or receipt? Yes No
5. Were all investment securities owned by the credit union inspected or reconciled to a broker's statement? Yes No
6. Was the general ledger found to be in balance? Yes No
 - 6a. Did the total of the loan balances in the individual ledger agree with the general ledger? Yes No
 - 6b. Did the total of share account balances in the individual ledger agree with the general ledger? Yes No

Explain any differences under comments below.
7. Were adequate tests made to determine whether loans granted during the period covered by the audit were:
 - 7a. Supported by loan applications properly executed, signed by the borrower, and approved by the credit committee? Yes No
 - 7b. Evidenced by properly signed and fully completed notes? Yes No
8. Did the supervisory committee find that a correct list of delinquent loans had been presented to the Board of Directors each month? Yes No
9. Are delinquent loans receiving adequate attention? Yes No
10. Is a list of all bad debts properly maintained and kept on file? Yes No
11. Did the examination include mail verification of members' share and loan account balances? Yes No
 - 11a. If so, was a positive by verification used? Yes No

Shares

Verification forms mailed	#	<input type="text"/>	Amount \$	<input type="text"/>
Replies received	#	<input type="text"/>	Amount \$	<input type="text"/>

Loans

Verification forms mailed	#	<input type="text"/>	Amount \$	<input type="text"/>
Replies received	#	<input type="text"/>	Amount \$	<input type="text"/>

12. Did the examination include a test check of income and expense accounts to original receipts and vouchers? If so, comment below. Yes No
13. Are adequate minutes prepared and kept in the office of the credit union of the members', directors', and supervisory and credit committee's meetings? Yes No



14. Has a test been made to determine whether there has been a repetition of any act considered to be contrary to laws and regulations or bylaws as reported in the most recent report of examination by a regulatory agency? Yes No
15. Did any director, officer or employee assist the committee in the conduct of this examination? If so, please comment below. Yes No
16. Was the supervisory committee assisted in its examination by independent accountants? If so, file a copy of the accountant's report with this report. Yes No

Comments (attach extra sheets if necessary):

A large, empty light blue rectangular area intended for providing comments or attaching extra sheets.