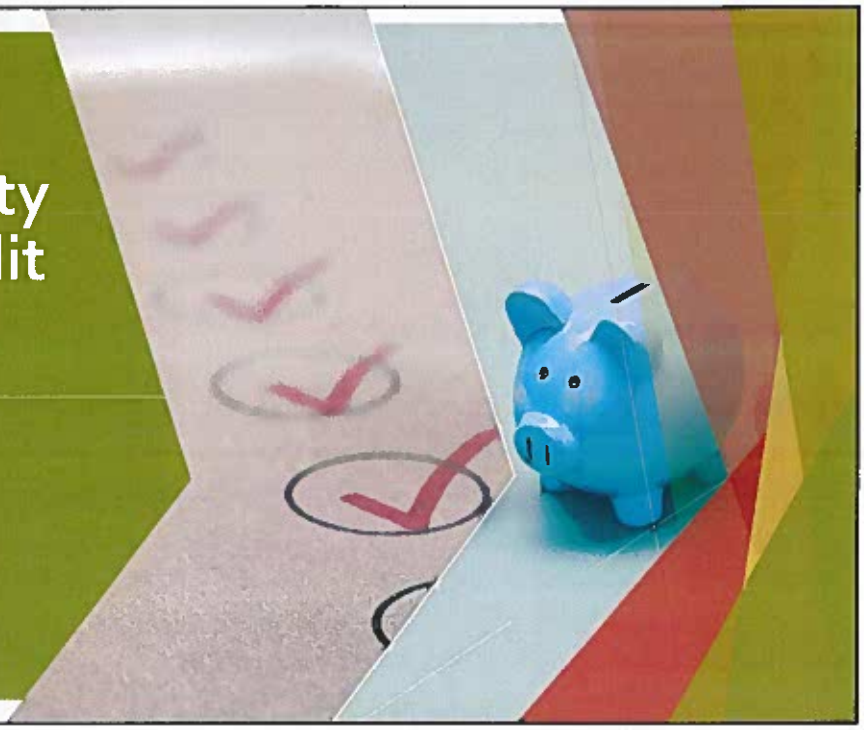
2026 Wayne County 4-H Club Audit



Info Session

October 14, 2025

OR

October 18, 2025

1

Purpose:

- According to Ohio 4-H policy, clubs and affiliates are expected to submit to an audit as requested by their county 4-H professional or State Staff. Our goal is to assist all clubs with understanding the proper financial procedures to protect those in charge of the club finances and to give assurance to the community that money is handled properly.
- To be proactive to help clubs/affiliates prevent problems before they happen, we have created a policy of auditing the financial records and procedures of clubs and/or committees at a minimum of every 3 years at the county level. The clubs and committees listed above represent a variety of different project areas and are being asked to complete the process this year.

2

The Process

Material Collection

Audit

Materials Returned

3

The Binder Contents

Organization Advisors to provide the following in coordinating tab:

Tab #1:

- Check register, ledger, or written record
- Cancelled checks or electronic images of checks (when available)

Tab #2:

- Receipt book & documentation of all income and expenses (i.e. – deposit slips, paid, invoices and fundraising report forms when available – all supporting documentations)

Tab #3:

- Bank statements for the last 3 years (2025, 2024, 2023 – all 12 months)

Tab #4:

- Yearly financial summary for the last 3 years (this is what is submitted to OSU each year – please provide a copy)
- Club Budget (if you have one)

Tab #5:

- Completed Treasurer's Book (all minutes & agendas from all meetings for last 3 years)

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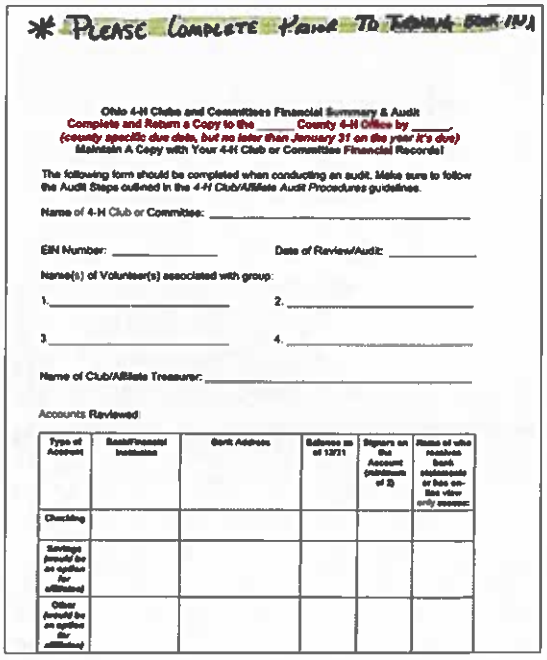
The Binder

(Colors: Dark blue, Green, Yellow, or Aqua)



* Please complete Name To Turning Book In *

Ohio 4-H Clubs and Committees Financial Summary & Audit
Complete and Return a Copy to the _____ County 4-H Office by _____,
(county specific due date, but no later than January 31 on the year it's due)
Maintain A Copy with Your 4-H Club or Committee Financial Records!

The following form should be completed when conducting an audit. Make sure to follow the Audit Steps outlined in the *4-H Club/Affiliate Audit Procedures* guidelines.

Name of 4-H Club or Committee: _____

EIN Number: _____ Date of Review/Audit: _____

Name(s) of Volunteer(s) associated with group:

1. _____ 2. _____

3. _____ 4. _____

Name of Club/Affiliate Treasurer: _____

Accounts Reviewed:

Type of Account	Bank/Financial Institution	Bank Address	Balance as of 12/31	Signers on the Account (minimum of 2)	Name of who receives bank statements or has on-line view only access:
Checking					
Savings (would be an option for affiliates)					
Other (would be an option for affiliates)					

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The Binder- (inside front cover)

* Please Fill Out Page To Turning Book In *

Contact Information

Club Name _____

Advisor First Name _____

Advisor Last Name _____

Co-Advisor First Name _____ Not applicable

Co-Advisor Last Name _____ Not applicable

Phone _____ Alt Phone _____

Email _____

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Timeline

October

ALL Org. Advisor Info Sessions- MUST Attend ONE.

January

Org. Advisors of clubs for 2026 Audit will submit materials (to Extension Office) in the provided binder from the Audit Committee NO LATER THAN January 30th, 2026.

March

Audits will be completed by the committee and materials returned.

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What we need:

- As we work through this process, we ask for your patience and cooperation
- We ask that organizational advisors be present for your audit so we can ask questions if needed.
- HELP US, HELP YOU!
  This is designed to be an educational process for both clubs and the committee!

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The Steps

- BINDER GIVEN TO ORGANIZATIONAL ADVISOR
- MATERIALS PLACED & ORGANIZED IN CORRECT SLEEVE
- BINDER TURNED INTO EXTENSION OFFICE BY ADVISOR
- AUDIT MEETING SCHEDULED & COMPLETED
- CONTENTS RETURNED TO ORG. ADVISOR IN MANILLA ENVELOPE

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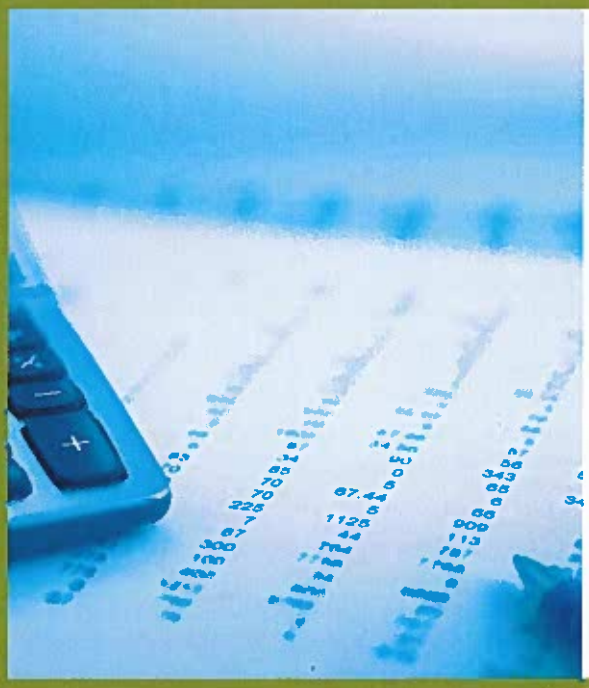

Helpful Hints

- If you are currently the only signer on your club's bank account- please add an additional signer
- Run all club transactions through club account, do not use your personal money to pay for club items!
- Save your receipts throughout the year and be sure you are keeping records ☺

It's never too late to start organizing your items now- use our help sheet to guide you!

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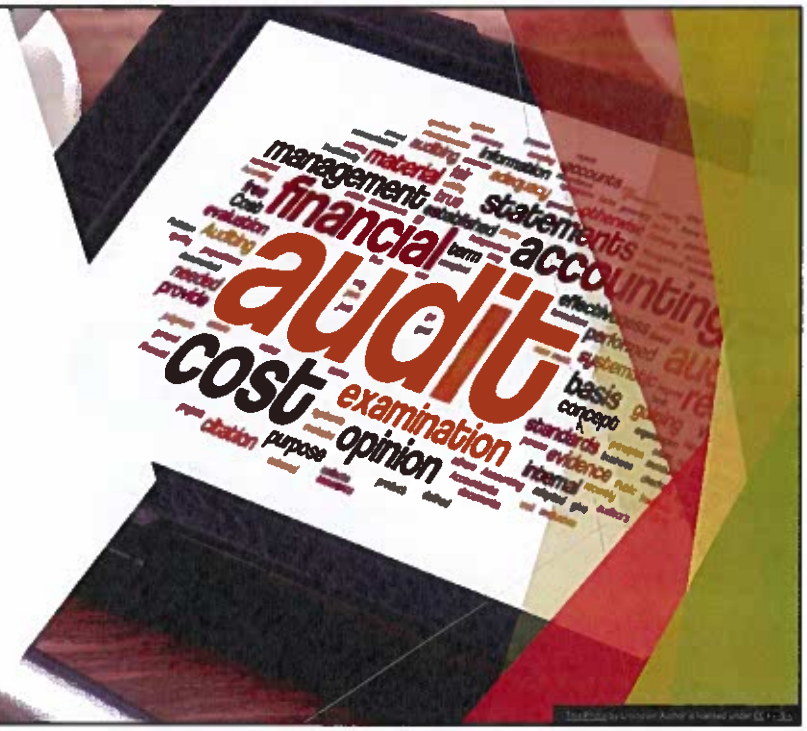
Takeaways:

- This is not meant to be a 'gotcha,' it is to help you understand the process should your club be audited by the state.
- Audits from the state can happen anytime, so we want to equip you with the tools to be successful
  (state audits generally request documents for at least 7 years prior).
- Once you've been through the process, you will know what to expect!
- Will allow for organizational advisors to organize their documents and improve record keeping!



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2026 Audits:

Applecreek Wide Awake
Blachleyville 4-H Club
Bounty Hunters
Buckeye Bunch
Buckeye Show & Grow
Canaan Hoof & Hide
Creekside Clovers
Ewenique Critters
Horseman's Hangout
Jefferson Pioneers
KOVA Riders
Pegasus
Sheer Genius
Sterling 604 Rangers
Valley College
West End Rowdy Wranglers

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Take-Home:

- If you are a club being audited, we have the binders tonight.
- Make sure to take the help sheets:

-Financial Management at a Quick Glance

-Discussion Guide

-Club Audit Procedures

**if you are a club on the 2026 audit list, feel free to take your binder tonight ☺

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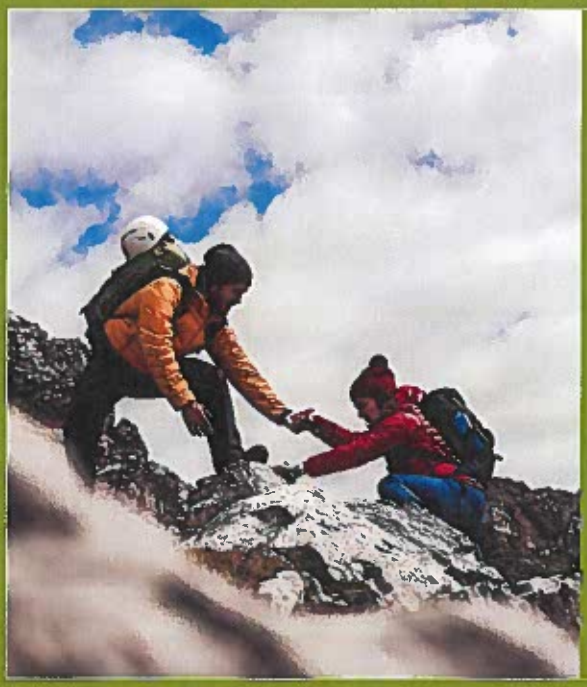

Thank You

The Audit Committee

Questions?

Hannah Getz

getz.107@osu.edu

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CFAES

Financial Management at a Quick Glance

Obtain EIN from IRS. NEVER open an account with a Social Security number!

Name of your account should be your 4-H club name, with 4-H in the title.

Always have 2 unrelated signers on every account.

Keep written record of every transaction that happens, both income and expenses.

Review bank statements to potentially identify red flags. Should be a non-signer of the account.

Reconciliation should happen monthly by the treasurer.

Financial review is done annually. Audit is completed every 3 years.

File Club/Affiliate yearly financial summary with the Extension office (maintain your club charter)

Pay with check whenever possible. Check with your 4-H professional for other acceptable forms of payment.

*If you collect any money with-in your club, your club **must** have an active account at a financial institution, checking account is the option **preferred.**
This is a quick reference guide. To view the full financial guidelines, visit https://go.osu.edu/financial4h.

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EXTENSION

Created by: Molly Avers 2023
4-H Educator Ottawa County

Discussion Guide

This is to be used as quick references for treasurers and volunteers. To see the complete financial guide, visit https://go.osu.edu/financial4h The bolded words correlate with their respected image on the Quick Guide.

EIN:

- Employer identification Number.
- Clubs must have an EIN to open an account.
- The number will forever be linked to that 4-H Club. After that, the name should not be changed.
- The name of the Club and EIN must be linked to the Ohio State's Group Exemption number, it was assigned by the IRS for federal tax-exempt status.
- Ohio State's Group Exemption number is **5925.**
- A digital copy of the IRS Assignment letter needs to be sent to the County so it can be attached in 4HOnline.

Name:

- Make sure the account name has the Club's Name and "4-H". This makes it easier for communication with 4-H Professionals and the institutions when necessary.
- Make sure it is nondiscriminatory, and maintains the positive image of the 4-H.

Signer:

- Should be two unrelated individuals on the account.
- If the bank does not allow minors to be signers, two volunteers still need to be signers. The treasurer can still preform the typical tasks (prepare statements, write checks, balance checkbooks).
- NEVER pre-sign checks.
- If a check is made to one of the account signers, they should not sign their own check.
- If the club does not have two advisors, talk to the 4-H Professional to set up a second signer.

Record:

- Keep club income and expenses separate.
- Use a system that makes sense for you. Not everyone will use Excel, some may choose to use a ledger.
- Use a receipt book.
- Cash should always be counted by 2 unrelated people. Record all cash that was collected and give a receipt. It acts as another tracking system.
- Deposits should be made in a week or less and keep all deposit forms.
- Original receipts should be turned in when requesting reimbursement.
- Receipts should not have a mix of personal and club items; they need to be separate.
- Record of expenses and income should be included in clubs' minutes.

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EXTENSION

Created by: Molly Avers 2023
4-H Educator Ottawa County

Discussion Guide Continued

Statement:
- Statements should be sent to a non-signer of the account, who is on the account.
- Once reviewed, statements should be given to the treasurer to receive and file.
- Statements for 4-H Affiliates should be sent to the Extension office.
- An employee will make a copy for their records and the pass the original to the treasurer.
- Youth may need assistance, but the club treasure should be part of this process.

Reconciliation:
- Should occur monthly.
- Bank statements need to match records being kept by the treasure.

Financial Review:
- Occurs every year.
- Audit is every 3 years.
- Financial review can be found in the back of the Treasurers handbook.
- The findings should be presented in a club meeting and documented in the minutes.
- For the Audit refer to 4-H Club/Affiliate Audit Procedures, visit https://go.osu.edu/4haudit.
- Check with your county for the deadline.

Financial Summary:
- Completed yearly.
- Must be turned into county Extension office by deadline.
- Have all your bank information with you.
- Fillable PDF.
- Read directions carefully when filling out.

Payment:
- Paying with check should be the number one option.
- Use the memo line for a quick description of payment.
- Checkbook should be kept with the advisor when not at a club meeting.
- Other forms of payment are accepted, but highly discouraged.
- Cash is **NOT** an acceptable form of payment.
- Discuss with your county 4-H Professional acceptable forms of payments and requirements.

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4-H Educator Ottawa County

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Club Audit Procedures

The purpose of a Club Audit is to ensure that non-profit funds are being utilized properly. Audits are conducted by at least four individuals that have been identified by the 4-H Professional. Clubs should be audited every three years. However, it is at the discretion of the 4-H Professional as to how the clubs are selected. Note, change in club leadership or disbanding could be reasons for a club to be audited before the three-year timeframe. The goal is to assist all clubs with understanding the proper financial procedures to protect those in charge of the club finances and to give assurance to the community that money is being handled properly.

What to Do:

You've received a packet of information that may seem overwhelming. Here is a quick glance at what you need. Please review the packet of information to ensure you have everything you need for your audit.

1

Gather all financial documents from the past 3 years.

2

Secure minutes from meetings to show approval of money spent.

3

Meet with club treasurer and another adult volunteer.

4

Review the checklist of items, to ensure you have everything.

5

Organize your documents to follow the checklist.

6

Complete the Ohio 4-H Clubs and Committees Financial Summary & Audit document.

7

Turn in Ohio 4-H Clubs and Committees Financial Summary & Audit document and all required documents to your 4-H Professional.

8

Materials will be returned with feedback from the audit committee. Contact your 4-H professional with any questions!

THE OHIO STATE UNIVERSITY EXTENSION

Ohio4h.org

Created by: Avers, M., Hoyt, J., Ryan. M. & West, T.

01/2024