| **Procedures** | **Completed by/Date** | **W/P Ref.** |
| --- | --- | --- |
| **Change of Director Audit Procedures**1. Verify final gross pay amount paid to director through final work date. Make sure office has final signed time sheet.
2. Verify final payment of unused PTO time, if any. If other types of severance payments are made to director, verify that they are appropriate as stated in director’s employment contract.
3. Verify payment of any final travel expense claims outstanding. Verify that there are no travel advances outstanding.
4. If applicable, verify that agency provided credit card has been returned and cancelled.
5. Verify whether director received reimbursement for cell phone use or internet and fax line charges?
6. If applicable, verify that agency provided cell phone has been returned.
7. Verify that agency provided computer has been returned.
8. Verify turnover of any other agency provided assets (i.e. gas card, other assets ).
9. Verify that director did or did not sign any contracts after his or her last day of official work. This date should agree with final date on director’s timesheet.
10. Review subsequent payrolls from ADP to determine director didn't receive further payroll checks after date of termination.
11. Re-compute final payroll including unused Personal Time Off (PTO). Trace amounts to be paid to their personnel policy and verify final timesheet to gross payroll.
12. Request a list of contracts entered into and signed by director during the prior three months. Review them for reasonableness.
13. Fiscal staff needs to meet with the bank and cancel director’s authority to sign checks. If there is a signature stamp/plate with the director’s name on it, region staff should document that it was destroyed in his or her presence.
14. A new signature card should be filled out. If an interim director is appointed, the board president should be signing the checks until the new, permanent director is hired.
15. The IT person should terminate the director’s access to LWIB systems.
 |  |  |