

Erie County 4-H Club/Affiliates Audit Process

To comply with Ohio 4-H Club/Affiliates Procedures Erie County will follow the process and timeline listed below to conduct audits of 4-H clubs and committees.

- Every 4-H club and county committee will have an external audit every 3 years.
- Those clubs and committees selected each year, will have until Jan 31 of the following year to submit all required documents and information. Clubs selected for 2025, must submit all requested documents by January 31, 2026; 2026 clubs by January 31, 2027, and so on.
- All clubs and committees will be provided with a file holder to keep all required documents for the audit. All clubs and committees should keep the required documents every year and store them by year. Those records should be retained securely for 7 years. At the end of those 7 years, they should be destroyed.

Records Retention

Ohio 4-H collects a great deal of information and data about those involved in the youth program. Some records must be maintained by the county office, while others, such as club financials, can be held only by the volunteer leaders of that entity. Per OSU Extension Business Office policy, county offices are not to handle 4-H club or committee funds. The following retention record timeframe is recommended for committees and clubs as they keep their own records as it will enable them to comply with university policy. In addition, it is good financial practice to keep accurate fiscal records of 4-H club payments and deposits.

Ohio 4-H Records Retention

Document	Retention timeframe	Disposition
Banking Records (deposits, statements, canceled checks, checkbook reconciliation)	7 years	Destroy-Secure
Budget planning	Active year + 1 year	Destroy
Receipts, invoices, packing slips	7 years	Destroy
Financial Reports, annual	7 years	Destroy-Secure
Financial Audits, external	7 years	Consider County Archival Review or Destroy-Secure
IRS filings, annual & Ohio Sales Tax, semi-annual (includes EIN paperwork)	7 years	Destroy-Secure

- Clubs/committees must submit the following for their audit:
 - Bank Statements
 - Canceled or electronic images of checks
 - Checkbook registry (handwritten or electronic)
 - Deposits
 - Receipts
 - Meeting Minutes
 - Treasurer's Reports
 - Treasurer's Book with records of club finances (income & expenses, ledger, spreadsheet, etc)
 - Yearly Financial Summary
 - Fundraising Report for each fundraiser conducted
- Upon conclusions of the audit, clubs/committees will return all materials along with a Financial Review & Audit Form and findings. Clubs and committees should work to correct areas or concern and recommendations.