

## The American Institute of Certified Public Accountants (AICPA): Audit Committee Toolkit for Nonprofit Organizations

These web-based resources from the American Institute of Certified Public Accountants (AICPA) help audit committees, internal auditors, and others execute corporate governance. There are 20 tools, listed below, which can be downloaded at no charge. Providing these tools in the public interest, the AICPA, with the generous support of their sponsors, endeavors to help audit committees, internal auditors, and the leaders of the financial management organization execute corporate governance. Permission is granted to download the tools below and tailor or customize for internal use. **Note: Please retain the AICPA copyright notice that appears at the bottom of each document.**

**Single Audits – Circular No. A-133: Audits of States, Local Governments, and Non-Profit Organizations**

[http://www.aicpa.org/audcommctr/toolkitsnp/Single\\_Audit\\_Act.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Single_Audit_Act.htm)

**Audit Committee Charter Matrix**

[http://www.aicpa.org/audcommctr/toolkitsnp/Consolidated\\_Matrix.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Consolidated_Matrix.htm)

**Audit Committee Financial Expertise Considerations**

[http://www.aicpa.org/audcommctr/toolkitsnp/Financial\\_Expertise.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Financial_Expertise.htm)

**Sample Request for Proposal Letter for CPA Services**

[http://www.aicpa.org/audcommctr/toolkitsnp/SampleRFP\\_for\\_CPA\\_Services.htm](http://www.aicpa.org/audcommctr/toolkitsnp/SampleRFP_for_CPA_Services.htm)

**Independence and Related Topics: Conflict of Interest, Related Parties, Inurement, and Other Issues**

[http://www.aicpa.org/audcommctr/toolkitsnp/Independence\\_and\\_Related\\_Topics.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Independence_and_Related_Topics.htm)

**Peer Review of CPA Firms: An Overview**

[http://www.aicpa.org/audcommctr/toolkitsnp/Peer\\_Review\\_of\\_CPA\\_Firms.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Peer_Review_of_CPA_Firms.htm)

**Fraud and the Responsibilities of the Audit Committee: An Overview**

<http://www.aicpa.org/audcommctr/toolkitsnp/Fraud.htm>

**Guidelines for Hiring the Chief Audit Executive (CAE)**

[http://www.aicpa.org/audcommctr/toolkitsnp/Hiring\\_CAE.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Hiring_CAE.htm)

**Points to Consider When Engaging External Resources**

[http://www.aicpa.org/audcommctr/toolkitsnp/Hiring\\_External\\_Experts.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Hiring_External_Experts.htm)

**Internal Control: A Tool for the Audit Committee**

[http://www.aicpa.org/audcommctr/toolkitsnp/Internal\\_Control.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Internal_Control.htm)

**Evaluating the Auditor's Engagement Letter—Questions to Consider**

[http://www.aicpa.org/audcommctr/toolkitsnp/Evaluation\\_of\\_Auditors\\_Engagement\\_Letter.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Evaluation_of_Auditors_Engagement_Letter.htm)

**Sample Whistleblower Tracking Report**

[http://www.aicpa.org/audcommctr/toolkitsnp/Whistleblower\\_Tracking.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Whistleblower_Tracking.htm)

**Conducting an Audit Committee Executive Session: Guidelines and Questions**

[http://www.aicpa.org/audcommctr/toolkitsnp/Audit\\_Committee\\_Executive\\_Sessions.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Audit_Committee_Executive_Sessions.htm)

**Issues Report From Management**

[http://www.aicpa.org/audcommctr/toolkitsnp/Issues\\_Report\\_from\\_Management.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Issues_Report_from_Management.htm)

**Discussions With the Independent Auditors: What to Expect**

[http://www.aicpa.org/audcommctr/toolkitsnp/Discussions\\_With\\_Independent\\_Auditor.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Discussions_With_Independent_Auditor.htm)

**Evaluating the Independent Auditors: Questions to Consider**

[http://www.aicpa.org/audcommctr/toolkitsnp/Evaluating\\_Independent\\_Auditor.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Evaluating_Independent_Auditor.htm)

**Evaluating the Internal Audit Team: Guidelines and Questions**

[http://www.aicpa.org/audcommctr/toolkitsnp/Evaluating\\_Internal\\_Audit.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Evaluating_Internal_Audit.htm)

**Conducting an Audit Committee Self-Evaluation: Guidelines and Questions**

[http://www.aicpa.org/audcommctr/toolkitsnp/Audit\\_Committee\\_Self\\_Evaluation.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Audit_Committee_Self_Evaluation.htm)

**Resources for Audit Committees**

<http://www.aicpa.org/audcommctr/toolkitsnp/Resources.htm>

**Unique Transactions and Financial Relationships**

[http://www.aicpa.org/audcommctr/toolkitsnp/Unique\\_Transactions.htm](http://www.aicpa.org/audcommctr/toolkitsnp/Unique_Transactions.htm)

Each chapter has a printable table for the board to use. Also, a professionally printed soft-cover book version of this Toolkit will be available for purchase in the Fall 2005. For more information please visit:

[charitychannel.com/publish/templates/?a=5546&z=26](http://charitychannel.com/publish/templates/?a=5546&z=26) or

<http://www.aicpa.org/Audcommctr/toolkitsnp/homepage.htm>