Perform the following work program if contribution revenue is greater than ten percent of total revenue:

1. Review and evaluate internal controls relative to contribution revenue.
   
   a) Verify that pre-numbered duplicate receipts are issued for all contributions if received by cash.
   
   b) Verify that contributions are received in one general location by no more than two individuals.
   
   c) Verify that contributions are being deposited daily (preferably by those receiving the funds) with duplicates of written receipts attached to the deposit ticket.
   
   d) Verify that proper segregation of duties exits between the collection of contributions, the accounting for contribution income, and the maintenance of detailed contribution records.

2. Test frequency. Based on frequency, select appropriate sample size of general ledger entries for contribution income to supporting documentation.

3. Obtain contribution records maintained and perform the following to the extent considered necessary (in terms of contribution total revenue, if most are verified through Sunday collections, consider eliminating these steps):
   
   a) Select a judgmental sample of payment postings per the contribution records and trace back to a receipt (if receipts are issued) and to a bank deposit.
   
   b) Select a sample from the bank deposit, receipts, or envelopes and trace to postings in the contribution records.

Note: Sample sizes should be based on the number of times the control occurs:

- Annual controls – test 1
- Quarterly controls – test 2
- Monthly controls – test 3
- Weekly controls – test 10
- Daily controls – test 20
- More than daily – test 30