Financial support for the initial development of the Nonprofit Audit Guide© was provided by The First Nonprofit Foundation.

Legal research/drafting for the content of the Nonprofit Audit Guide© was provided by Kristina Day, JD.

We are grateful to Gregg Bossen, CPA for his review and update of the Audit Guide content for accuracy in December, 2022.

Editorial Board

The National Council of Nonprofits is grateful for the significant feedback provided during the development of the Nonprofit Audit Guide© by:

Susan Lentini, Director of Market Development, Jitasa

Kelly Mathews, Chief Operating Officer, New York Council of Nonprofits

Ed Mulherin, Founder, eCratchit

Priya Morganstern, Esq., Director, Hartford Program Pro Bono Partnership
Nonprofit Audit Guide© Table of Contents

- Nonprofit Audit Guide© Home Page
- What is an independent audit?
- Does your nonprofit need to have an independent audit?
- State law nonprofit audit requirements
- Federal law audit requirements
- Why a nonprofit might conduct an audit even when the law doesn’t require it.
- Board’s role and audit committees
- A three-step approach to managing an independent audit
- Myth: Audits uncover fraud
- Glossary
- Acknowledgements

Disclaimer: The resources in this Guide are offered for informational purposes only. The National Council of Nonprofits recommends consulting a lawyer or accountant who has expertise in accounting rules for charitable nonprofits so that you can be confident that your charitable nonprofit is in compliance with all legal requirements. And, when your organization is looking for trusted information about financial management practices, good governance, and accountability, don’t overlook the resources that membership in your state association of nonprofits can provide.