



**Surcharge Recipient Organization's
Compliance Procedures for Surcharge Eligibility and Payments**

Appendix A - Recipient Organization's Compliance Checklist: Eligibility

Recipient Organization Checklist Eligibility Compliance

Name of Commemorative Coin Program			
Title of Enabling Legislation		Date	
Purpose		if Yes, Check	Completion Dates Planned Actual
1	Did you obtain a copy of the enabling legislation?		
2	Have compliance procedures been obtained from the Mint?		
3	Have matching funds from private sources been raised for this purpose?		
4	Has the Schedule of Funds Raised from Private Sources been completed?		
5	Have you determined that no matching funds were used to influence or support numismatic-related legislation?		
6	Has an auditor been sought?		
7	Has the written assertion been completed and signed?		
8	Has the auditor been engaged?		
9	Did you review your accounting system for adequacy for compliance?		
10	Has the audit been started?		
11	Has the audit been completed?		
12	Has the audit report been received?		
13	Have you transmitted the audit report to the Mint at least 30 days in advance of the first planned surcharge payout date?		
14	Have you received eligibility approval from the Mint?		

This checklist is to be used in accordance with the U.S. Mint Surcharge Recipient Organization's Compliance Procedures for Surcharge Eligibility and Payments.



**Surcharge Recipient Organization's
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Appendix A - Recipient Organization's Compliance Checklist: Annual Audit

**Recipient Organization Checklist
Annual Audit Compliance**

Name of Commemorative Coin Program		Date Fiscal Year Ends		
Title of Enabling Legislation		Date		
Purpose		if Yes, Initial	Completion Dates	
			Planned	Actual
1	Are you at the end of your fiscal year?			
2	Have you received any surcharge funds for this program to date?			
	IF YOU ANSWERED YES TO 2 , AUDIT IS REQUIRED.			
3	Have compliance procedures been obtained from the Mint?			
4	Have you completed the Schedule of Surcharge Funds Received or Expended?			
5	Have you determined that no surcharge funds were used to influence or support numismatic-related legislation?			
6	Are surcharge funds accounted for separately from other recipient funds?			
7	Has an auditor been sought?			
8	Has the written assertion been completed and signed?			
9	Has the auditor been engaged?			
10	Has the audit been started?			
11	Has the audit been completed?			
12	Has the audit report been received?			
13	Have you transmitted the audit report to the Mint not later than 90 days after the end of your fiscal year?			
14	Did you submit a copy of the audit report to the Secretary of the Treasury?			
15	Did you make a copy of the audit report available to the public?			
16	Have you received annual audit compliance approval from the Mint?			
17	Are you retaining your copy of the report for three years?			
18	Is your auditor retaining working papers and reports for three years?			

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