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**The State of Israel  
Ministry of the Interior  
Registrar of Non-Profit Organizations  
Auditing Department**

November 12, 2000

**Criteria for In-Depth Audits**

1. Complaints of a substantive nature against the organization either from private or government bodies.
2. The organization has ignored requests made by the Registrar. In this case, a visit should be made to the organization's premises.
3. The accountant has reservations regarding the financial reports.
4. There is a doubt whether the organization will continue as an "ongoing business" in the following year.
5. There is a suspicion of irregularities or improper management or any other suspicion arising from examination of the file that will be specified by the auditor.
6. The transfer of funds to related organizations or associations.
7. A deficit which exceeds 50% of annual revenues.
8. The salary of the General Manager exceeds 400,000 NIS per year.
9. The salary of a Committee member exceeds that permitted by the Bylaws for Government Corporations.
10. Administrative expenses exceed 30% of the organization's annual revenues.
11. If the organization has political objectives, operates a college or is involved in adoption or construction.
12. The organization owns related corporations.
13. The organization operates in violation of its official objectives.

The file requires an in-depth audit if one of the above applies to the organization.