





Audit Committee Guidelines



District #: 3

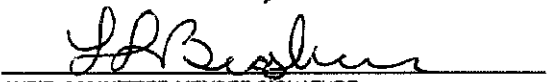
Circle one: **Mid-year Audit** or Year-end Audit

PROCEDURES TO BE COMPLETED	COMPLETED BY
A. ORGANIZATION	
<p>1. Obtain all supporting documents for the Mid-year or Year-end Profit and Loss Statements from the district treasurer, and sort the documents in the following manner:</p> <ul style="list-style-type: none"> ◆ Stack #1: Sort Profit and Loss Statements, bank statements and district reserve statements into separate groups, organize in chronological order and place in one stack. ◆ Stack #2: Sort all other supporting documents in the order they appear on the Receipt Register and Payment Register. Receipt supporting documents should be placed behind the Receipt Register, and payment supporting documents should be placed behind the Payment Register. 	<p>RES LLB JNY [Signature] [Signature]</p>
B. SUBSTANTIATING TRANSACTIONS	
<p>2. To ensure that all transactions are adequately supported, perform the following procedures:</p> <ul style="list-style-type: none"> ◆ Trace and agree all transactions on the Receipt Register and Check Register to their respective supporting documentation. ◆ Place a check mark (✓) on the Receipt Register and Payment Register next to each transaction that has supporting documents. The only transactions that should not be check marked are the ones missing supporting documents. ◆ For the transactions missing supporting documents, contact the finance manager and ask if such documents exist. If they do, request copies. 	<p>RES LLB JNY [Signature] [Signature]</p>

PROCEDURES TO BE COMPLETED	COMPLETED BY
C. POLICY REVIEW	
<p>3. To ensure that transactions were executed within the company policies, perform the following procedures:</p> <ul style="list-style-type: none"> ◆ Review all cancelled checks and verify that they were signed by both the district director and finance manager (checks made payable to the district director or finance manager should be signed or approved in writing by the program quality director or the club growth director). ◆ Review all reimbursement requests and verify that they were approved by the district director. Ensure that all expenses on the request have adequate documentation (receipts or other supporting materials). Copies of credit card and/or bank statements are not valid receipts or documentation. ◆ Identify all payments in excess of USD \$500 and verify that each expense was properly approved by the district director and at least the program quality director or the club growth director. Any individual expense in excess of USD \$500 must be authorized in advance; there should be approval included in the supporting documentation and some indication of when the expense was approved (an email approving the expense is acceptable). ◆ Review all Debit Card transactions to ensure that all payments made by the district director were authorized in advance in writing by the finance manager and either the program quality director or the club growth director. Payments made by the finance manager must be authorized in advance by the district director and either the program quality director or the club growth director. ◆ Identify Other District Expenses (gifts, flowers, expressions of sympathy, etc.) to ensure they are not lavish or excessive and that they support the mission of the district. Tokens of appreciation are allowed up to \$25. Donations are not permitted in lieu of flowers or to any charitable fund. ◆ Review all meal expense reimbursements for District Leader August and Mid-year trainings to ensure the district director, program quality director, and club growth director were reimbursed for their meals purchased, up to \$30 a day with supporting receipts. (Meal expenses are NOT covered by a per diem.) 	<p>RES    </p>


 AUDIT COMMITTEE MEMBER SIGNATURE

1/20/19
 DATE


 AUDIT COMMITTEE MEMBER SIGNATURE


1/20/19
 DATE


 AUDIT COMMITTEE MEMBER SIGNATURE

1/20/19
 DATE

Robert All'Comel
 Audit Committee Member

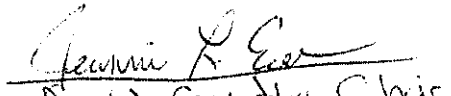
1/20/19


 Audit Committee Member

1/20/19

Paula J. Slauz
 Audit Committee Member

1/20/19


 Audit Committee Chair

1/20/19



1/20/19

July 2018

7/27/18 - Costco expenditure for Mesa TLI Food
Did not find advance approval for purchase > \$500.

Budget Variances:

- Education + Training	<\$2,130.48>	Underspent
- Other Expense (July Jubilee)	<\$3,294.95>	Underspent



Aug 2018

8/20 Booth @ Small Business Expo \$1999-
No Pre approval is included
There is a 2nd Invoice w/pre approval ^(small)

~~8/29 Gila River Casino Balance doesn't~~ Corrected
~~have a pre approval attached \$8901⁶⁹~~

Budget Variances

TLI Expenses over 163582

Ed + Training over 2120²⁸

Admin Exp under 1337³⁶

Travel over 6236⁷⁶

Other under 5606⁷⁴

Total - OVER 2376⁹²

September - 2018
Date Pd To

Finding
~~Accounting~~

9/12/18 Donna Relegan

No Teastmaster Junction
listed on Reimbursement
Form

9/12/18 Donna Relegan

Voucher dated 6/23/18
Pd 9/12/18 - this is
past the 60 day limit.

9/12/18 JJ Casino Camp Keylights

Invoice dated 7/5/18
which is past the 60
day limit.

9/5/18 UPS Store

Invoices (2) dated 8/1/18
for July Jubilee Programs
& Tablecards - why is
the invoice date after
the event when items
were needed for the event

9/14/18 TLI

No Pre-approval for
\$726.25 amt

TLI 5% Allocation

\$391.37 missing
from Bills register

September - 2018

Profit & Loss Variance Ending

TLI Expenses		2,375.75
Communications & PR	(1892.89)	2,375.75
Education & Training		(4,610.81)
Admin Expenses		1,060.05
Travel Exp		(2,231.75)
Other Exp		6,302.41

OCTOBER 2018

no findings

~~NOVEMBER~~ NOVEMBER

~~NO FINDINGS~~

Marketing	-4940.61
PR	-7131.43
Admin	-1948.56
Travel	-1718.71

TLI	+2905.68
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December 2018

Missing Pre approval for \$2,237²² T I order

Budget: Under Budget 20,942³⁹ total

Largest Areas: TLI 2,994³²

Mkt 6,255²⁰

Communication & PR 7322⁵³

Education & Training 8052⁴⁵

Admin. Exp 2470⁵³

Travel 1394³¹

- PHONE RECORD
- MEETING RECORD
- QUOTE
- MEMO
- NOTES

PROJECT: DISTRICT 3 AUDIT DATE: JULY-DEC '98
 RE: CONGESS EXPENSE REPORT FINDINGS

DECEMBER

- 12/5 1 - CONVENTION HOTEL EXPENSE FOR CGD NOT SUBMITTED UNTIL DEC
- 12/2 2 - ~~IPDD~~ MEAL EXPENSE EXCEEDS \$50 - Corrected

NOVEMBER

- 11/9 1 - PAYMENT MADE TO REIMBURSE FOR TRAVEL INSURANCE ON CONF KEYNOTE SPEAKER. DO NOT BELIEVE THIS IS APPROPRIATE
- 2 - AIRFARE DETAILS RECEIPT FOR KEYNOTE SPEAKER IS INCLUDED

OCTOBER

- 10/16 1 - REIMBURSED DYLAN OVER POLICY AMOUNT FOR FLOWERS
- 10/14 2 - IPDD WAS REIMBURSED OVER \$500 WITH NO PRE APPROVAL.

SEPTEMBER

- 9/11 1 - IPDD WAS REIMBURSED OVER \$500 WITH NO PRE APPROVAL
- (x2) ALSO THIS REQUEST EXCEEDED 60 DAY THRESHOLD

- 9/11 2 - THEN DD, NOW IPDD, PAID \$432.92 FOR A MEMBER'S CONFERENCE REGISTRATION + HOTEL. ~~NO PRE APPROVAL, VIOLATES POLICY WHICH STATES DISTRICT~~

AUGUST

- 8/20 1 - IPDD WAS REIMBURSED OVER THE \$60 DAY WINDOW

JULY

(- NUMEROUS EXPENSES REIMBURSED TO IPDD HOWEVER, THERE IS NO EVIDENCE OF PRE-APPROVAL FROM THE PRIOR OR NEW TRIP. THE SUM TOTAL EXCEEDS THE \$500 CAP AND THE OPTICS ARE POOR IN THAT IT APPEARS THE IPDD PURPOSEFULLY BROKE THESE OUT TO ATTEMPT TO STAY BELOW THE CAP.

Accrual Template

Instructions:

In columns A, B, C and D, select the account label, reporting code, district flag and currency from the drop-down list in each cell. Type the amount in Column E and a memo describing the expense in Column F.

This template is to be completed for any services and/or merchandise received on or prior to December 31 (Mid-year) and June 30 (Year-end) but have not been invoiced by the vendor or submitted by the member.



District #: 3
 Period: Year-End (June 30th)

Account Label	Reporting Code	District Flag	Currency	Amount	Memo
7010-000000- Awards Expense (Trophies, Plaques, Ribbons & Certificates)	900- Administration	110 - Non District Cr	USD - US Dollar	531.54	Things Remembered - Awards for Talking Geckas Appreciation Day
7078-000000- Food Expense	300- TLI	110 - Non District Cr	USD - US Dollar	87.35	Fry's Food - TLI Breakfast
7078-000000- Food Expense	300- TLI	110 - Non District Cr	USD - US Dollar	(18.18)	Fry's Food - TLI Breakfast
7098-000000- Promotional Materials	600- Communications & Public Relations	110 - Non District Cr	USD - US Dollar	516.00	RC Type - Banners
7022-000000- Audio Visual Expense	160- Conferences	110 - Non District Cr	USD - US Dollar	432.92	MYHEALTHMY - AV Support, Spring Conference*
7018-000000- Decorations Expense	300- TLI	110 - Non District Cr	USD - US Dollar	810.04	UPS Store - TLI Printing
7052-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	44.66	Erin Moore-Cranshaw Mileage
7078-000000- Food Expense	300- TLI	110 - Non District Cr	USD - US Dollar	4.99	Fry's Food - TLI Breakfast
7048-000000- Equipment Purchase Expense (Less than \$500)	900- Administration	110 - Non District Cr	USD - US Dollar	150.00	8 Channel Microphone Board
7044-000000- Postage & Shipping Expense	705- ET - Other Expense	110 - Non District Cr	USD - US Dollar	10.20	Unknown
7048-000000- Equipment Purchase Expense (Less than \$500)	900- Administration	110 - Non District Cr	USD - US Dollar	400.00	2x Powered Speakers
7020-000000- Printing Expense	600- Communications & Public Relations	110 - Non District Cr	USD - US Dollar	414.00	Printing Roadrunner
7048-000000- Equipment Purchase Expense (Less than \$500)	900- Administration	110 - Non District Cr	USD - US Dollar	30.00	2x Cords
7020-000000- Printing Expense	600- Communications & Public Relations	110 - Non District Cr	USD - US Dollar	218.31	Printing Flyers
7044-000000- Postage & Shipping Expense	702- ET - Training Club Officers	110 - Non District Cr	USD - US Dollar	68.75	Postage for DTM Medallions
7005-000000- Educational Materials	702- ET - Training Club Officers	110 - Non District Cr	USD - US Dollar	108.59	Unknown
7078-000000- Food Expense	900- Administration	110 - Non District Cr	USD - US Dollar	68.78	Unknown
7078-000000- Food Expense	900- Administration	110 - Non District Cr	USD - US Dollar	11.31	Unknown
7078-000000- Food Expense	900- Administration	110 - Non District Cr	USD - US Dollar	18.42	Unknown
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	41.16	Area Director Forum
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	37.52	Division Contests
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	37.52	Spring Conference Meeting
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	77.56	Area Contests
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	37.52	Division Contests
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	35.00	Area Director Forum
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	44.80	Division Contests
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	37.52	Spring Conference Meeting
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	33.04	DEC Meeting
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	41.44	TLI Debrief
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	49.40	Area Contests
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	42.00	Glendale TLI
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	41.76	Scottsdale TLI
7062-000000- Transportation - Mileage Expense	951- Travel - District Governor	110 - Non District Cr	USD - US Dollar	33.04	Chandler TLI
Total Accrued Expenses				4,520.34	

Sign below for Year-end Accruals Only

I, the undersigned, certify that the outstanding obligation(s) is approved for payment and budgeted for in the 2016-2017 budget.

[Signature] 9/10/18
 Outgoing district director Date

I, the undersigned, certify that I have agreed to pay the accrued expenses for the prior term.

[Signature] 9/10/2018
 Incoming district director Date