

*SaddleBrooke Genealogy Club
2016 – 2017 Audit Report
July 24, 2017*

President Carol Tibor appointed Sharon Scanlan, Gloria Quigg and Tom Larkin as the Audit Committee, in accordance with the provision of Article VII and Article X of the By-Laws. They conducted and completed the audit on July 24, 2017. 2016 – 2017 SBGC Treasurer Pat Rourke Spencer provided the financial materials for the review and was available as needed to answer questions.

Review Process;

- All Expense requests and back-up detail were reviewed and matched against the checks written.
- All Income receipts were reviewed and matched against the bank deposits and the receipt books.
- All bank statements were matched against the checks and deposits entered into the checkbook.
- The checkbook was balanced.
- The ending checking account balance is \$900.81

Findings and Recommendations:

1. 100% of the income and expense transactions were correctly accounted for in the bank statements, checkbook and back-up detail.
2. Income for the new year 2017-2018, received beginning in March is appropriately segregated from the 2016-2017 income.
3. 5 checks did not have supporting detail:
 - a. 3 of the checks were for Program Speaker Fees. On June 8, Pat requested back up detail from Program Vice President Randy Gibbs, but had not received any as of July 6:
 - i. Ck. 1494 Nov. 3 Marsha Allen
 - ii. Ck. 1501 Jan. 5 Dave Troxell
 - iii. Ck. 1503 Feb. 2 Katie Gertz
 - b. On Feb. 2, Ck. 1507 was written to Randy for reimbursement of the additional \$40 in fees agreed to for Dave Troxell. This check did include the back-up detail and agreement for the Jan. 5 fee.
 - c. Two checks were written without detail that would have been approved by the Board. A copy of the applicable section of the Board minutes would be sufficient back-up detail.
 - i. Ck, 1515 March 8 Jewish Historical Museum (donation)
 - ii. Ck. 1518 April 6 Pat Rourke (cash prizes for annual luncheon)
4. We recommend that there be documentation for agreed-upon speaker fees accompanying all check requests, from the Vice President of Programs. Additionally, we recommend that the Treasurer only write checks for requests with supporting detail.

Report submitted July 24, 2017 by:

Sharon Scanlan

Gloria Quigg

Tom Larkin

