

August 9, 2002

Audit of the Douglas Country Master Gardener Treasurer's Files

An audit of the Douglas County Master Gardener's books. (kept by Pat Vaughn, Treasurer) for the period August 31, 2001 through July 31, 2002 was conducted by Bud Cruger and Roger Sawyer on August 9, 2002. Several, randomly selected, transaction were reviewed and were all found to be accurate. The method of keeping disbursement forms, with invoices/receipts and copies of the cancelled check together affords reviewing the entire transaction in one place easy. After reviewing the records and discussing the Treasurer activities the Audit Committee hereby makes the following recommendations.

1. We feel that a job description along with an outline of the Treasurer's responsibilities and duties would be of value to future Treasurer's when accepting this position. We recommend one be prepared by a committee made up of the three most recent Treasurers. This document should be presented to the Executive committee for review and approval.
2. Create a separate file for each calendar year with a file name to identify it to the year it represents. Copy this file to the Master Gardener's computer and make a backup copy that can be stored outside of the computer. Example MG\$\$\$2002.
3. To enhance continuity in our bookkeeping practices, it is recommended that a Treasurer trainee should be found to assist the Treasurer in collecting and accounting for the dues plus learning the procedures of recording, reporting and budgeting prior to taking over this position. We recognize this Office is very necessary to the organization and encourage, as an ongoing effort, all of our members to help in the search to fill this position. Familiarization with computers and the programs Quicken and Excel would be valuable.
4. Currently the Master Garden Gardener Chapter and the Discovery Garden accounts are in separate checking accounts in different banks. It is recommended they be moved into one bank. All of the information can be easily maintained in separate accounts in one Quicken file.
5. There should be a list of all Quicken and Excel files used by the Treasurer noted in the job description and their location on the computer hard drive identified. All the monthly Treasurer's reports should also be kept in a separated file in the computer.
6. Some appropriation signatures are missing from the forms requesting payments. We know that getting the forms and the authorized signer together can be difficult. Maybe referencing a phone conversation would at least suggest that the signer is aware of the request.

NEED 2 SEPARATE
ACCOUNTS
SAME BANK OK

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7. It would be a good practice if invoices/receipts accompany the request form even if some have to be hand written, especially for cash requests.
8. There is a need to publish in the newsletter periodically the Master Gardener mission statement. Possibly included as part of the annual budget each year.
9. A monthly budget report should be prepared by the treasurer and reviewed at each executive meeting. Committee heads should request and review their budget periodically, at least quarterly, to make sure they have knowledge of how the budgeted funds are being used.
10. Because most of the treasurer's activities are processed in the home of the Treasurer we should consider a way to keep the office computer and the home computer compatible. This may mean purchasing our own Quicken program and keeping it updated. We refer this decision to the Executive Committee.

Respectfully submitted: Bud Cruger
Roger Sawyer