

**AUDIT REPORT**  
**Douglas County Master Gardeners**

July 28, 2008

The Audit Committee was made up of:

Roger Sawyer  
Judith Huntley

The Treasurer, Debbie Fenzl was present during the Audit

The process of down loading the actual Quicken file for 2008 was not accomplished. Because of the differences in the Macintosh system, being used by the Treasurer, and our computer which uses the Microsoft system we were unable to look at the various account registers. Debbie has made this conversion in the past and will be able to get this file on our office computer. We plan to follow up our examination of the records after the Quicken file is successfully converted and installed on our office computer.

The committee did look at the bank statements and several transactions finding the books to be in good order while using accepted accounting practices.

#### Recommendations

Open a Money Market account and set up the necessary login and password information so that funds can be transferred to this higher interest bearing account without making un-necessary trips to the bank. Funds can be easily and quickly moved back to the checking account as needed. Keep a reasonable amount of cash in the checking account at all times.

Tape the carbon copy of the check to the expense requisition so that it will always accompany the transaction. At this time our bank is retuning the cancelled check and this actual check can be added to the carbon check or better, replace the carbon check to reduce clutter. We do not recommend discontinuing the carbon check because the bank will one day stop returning the cancelled checks.

The current C-D includes sinking fund funds as well as surplus cash. We feel the Treasurers Report should identify the C-D as containing these different classes of funding.

The file drawer used by the Treasurer in the Clinic Office is over flowing, requiring a second location to be used. An ad hock committee needs to be appointed to make sure that all of the financial records since we began using Quicken are in the computer and some general information like a Profit and Loss statement for each of those earlier years entered into the computer. When this is completed we need keep only paper records for seven years. Older papers can be discarded.

Respectfully Submitted,

Roger Sawyer  
Judith Huntley