

September 17, 2004

### Audit of the Douglas County Master Gardener Treasurer's Files

Bud Cruger and Roger Sawyer performed an audit of the M.G. books. Judith Huntley the treasurer was present.

1. The files were reconciled with the bank statement, the checkbook, and the computer data. All computations confirmed the ending balance of \$8811.64.
2. Always order duplicate type checks as banks are moving away from returning checks except for a fee. Some banks have an Internet system where checks can be viewed online and printed out. Checks should not be obtained at the bank because of the higher cost but should be purchased at a check printing business.
3. Since the treasurer's job is quite complicated we should consider lengthened the length of time, say maybe 4 years. A change in the by-laws would be required.
4. All checks and deposit slips should be attached by scotch tape (instead of a paper clips or staples) to a requisition form for else an 8 ½ x 11 blank piece of paper with an appropriate note. The check number should be written in the upper right hand corner for easy reference.
5. More use should be made in the 'memo' field in the Quicken program.
6. Each year the various Categories and Sub-Categories need to be reviewed to see if they need expanding or reduction. We found a duplication of account 53-03. There needs to be sub-categories of 'Other' expenses and incomes.
7. With some categories it might be feasible to include both expenses and income in the same category with expenses entered as a negative amount. Then printouts of that category would contain both expenses and incomes.
8. When setting up the budget it must include all categories.
9. The Quicken files should be backed up whenever a change is made, even if it a single entry.
10. There was a category Supplies. There was no budget for Supplies so the money should have been allocated to a specific account. (Note check 1720 needs to be reallocated) *TRANSFERRED TO PLATSALE 52-01 R/A*
11. Some money was transferred from the Master Gardener account to the Discovery Account as an advance for a project but there seemed to be no return of this money back to the Master Gardener Account. This was in regards to the expense of the cement trough

project. The explanation was reasonable and accepted. Future problems of this type should not happen.

12. Better accounting of Field Trips expenses and incomes needs to be made. In the Thyme Garden trip there was extra income but it wasn't clear where this money ended up. There wasn't an account number for Thyme Garden expenses.

13. The same hold true for other fund-raising projects like the cement troughs, the sale of Japanese Maples, the Auction, and the Rummage sale.

13. When reporting the budget there should be four columns: 1. Original Budget 2. Modified Budget (includes the sum of the original budget plus any changes made during the course of the year) 3. Expenses and 4. Balance

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