

## Master Gardener Audit August 20, 2005

Conducted by Roger Sawyer, Bud Cruger, Judith Huntley and Debbie Fenzl

1. The files were reconciled with the bank statement, the checkbook, and the computer data. The total amount was \$15,852.33.
2. It is ok to overspend a budgeted category but this would require approval of the membership.
3. The audit committee is recommending to the Executive Committee and Chapter that a Policies and Motions file should be kept in addition to the newsletter minutes. These should be kept in chronological order so they can be easily found for future reference.
4. Since we are using duplicate check books it was recommended that the duplicate check be taped to the request form.
5. The request form needs to be modified. In the upper right hand corner a label for check number and date paid should be added.
6. Also more lines should be added to fill out the form. This would help eliminate the use of a second form on some occasions.
7. The authorization form should be used at all times.
8. If the person required to sign the authorization form is not available a check may still be written to pay a bill but the treasurer should get the required signature at a later date. This option is at the discretion of the treasurer.
9. Since Quicken allows for a split transaction a check can be written to cover more than one category, however separate request forms must be written for each category
10. Slips of receipt paper with expense listings should be taped to a request form.
11. There should be a General Discovery Garden Category.
12. Update the category and sub-category lists at the time the budget is made.
13. Print a Quicken Profit/Loss report for each meeting.
14. A backup of the Quicken data should be made on a Read/Write disk whenever changes are made. The new computer has this capability but we need to get some Read/Write disks formatted. The procedure should be reviewed with John Panches.