

**Douglas County Master Gardeners
Audit Report
For Period July 20, 2016 to July 5, 2017**

The audit was performed on July 5, 2017. We met with our current treasurer, Patrice Sipos, in the DCMG Plant Clinic. The audit committee members were Karolyn Riecks, Toni Rudolph, and Vicki McAlister.

The following items were reviewed during the audit:

1. Confirmed our chapter 2016 Tax Return was filed with the OMGA treasurer.
2. Verified that chapter liability insurance is in force for the requisite number of members.
3. Checked that expected financial documentation on the Clinic office computer including financial statements, bank statements, reconciliation reports, tax return, and Quicken data file was up to date and complete.
4. Verified that the current budget was being used to monitor income and expenses.
5. Reviewed random financial transactions for the audited period to verify that transactions were properly documented and accurate.
6. Reviewed bank statements and reconciliation reports to ensure that our electronic records accurately reflect transactions in our bank accounts.
7. Verified that financial data is backed up in multiple locations.
8. Reviewed overall state of paper files and documentation.

After the above review, we were satisfied that the Chapter's books are being maintained in accordance with generally accepted accounting standards and are accurate.

Since the Treasurer is in the process of migrating the chapter books to new accounting software, the committee recommended that separate line items or accounts be maintained for the four propane tanks at the Discovery Garden.

Respectfully submitted by:
Karolyn Riecks, Toni Rudolph, and Vicki McAlister
Audit Committee for 2017