

**Douglas County Master Gardeners
Audit Report
For Period July 5, 2017 to July 12, 2018**

The audit was performed on July 12, 2018. We met with our current treasurer, Patrice Sipos, in the DCMG Plant Clinic. The audit committee members were Toni Rudolph, Vicki McAlister and Karolyn Riecks.

The following items were reviewed during the audit:

1. Checked that financial documentation on the Plant Clinic computer regarding financial statements, bank statements, and reconciliation reports was up to date and complete.
2. Verified that the current budget was being used to monitor income and expenses.
3. Reviewed financial transactions to verify that they were properly documented and accurate.
4. Reviewed bank statements and reconciliation reports to make sure they accurately reflect transactions in our bank accounts.
5. Confirmed that our 2017 Tax Return was filed with the OMGA treasurer.
6. Verified that chapter liability insurance is being maintained for the members.
7. Reviewed the state of paper files and documentation and verified that financial data is backed up and in multiple locations.

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 using new accounting software, the committee recommended the following changes be made:

1. Capital Expenses and Overhead Expenses be maintained in separate categories.
2. Add Capital Expense items to the budget report.
3. Propane expenses should be included in the Plant Sale budget since that is where the cost is incurred rather than in a general Utilities account.
4. Add the current date on the monthly Budget vs. Actual Statement.

Respectfully submitted by:
Toni Rudolph, Vicki McAlister and Karolyn Riecks
Audit Committee for 2018