

**Douglas County Master Gardeners
Audit Report**

For Period July 17, 2019 to June 25, 2020

The audit was performed on June 25, 2020. We met with our current treasurer, Toni Rudolph, in the Pavilion at the Discovery Garden. The audit committee members were Patrice Sipos, Karolyn Riecks, and Vicki McAlister. Because of the pandemic, we were not able to verify information on the computer in the Plant Clinic.

The following items were reviewed during the audit:

1. Checked that financial documentation on the Treasurer's computer and files, including 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 2019 Tax Return was filed with the OMGA treasurer.
6. Verified that chapter liability insurance is being maintained for the members.
7. Verified that financial data is backed up 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.

Following the methodology used by OMGA for off-site backup of financial data, it was recommended that the Treasurer maintain a backup on two thumb drives that will be handed off to the President at each meeting. This will provide an additional layer of security for chapter financial data.

Respectfully submitted by:
Vicki McAlister, Patrice Sipos, and Karolyn Riecks
Audit Committee for 2020