

**Douglas County Master Gardeners**  
**Audit Report**  
**For period June 25, 2020 to June 18, 2021**

The audit was performed on June 18, 2021. We met with our current treasurer, Diane Smith-Lewsadder at the Discovery Garden Pavilion and with former treasurer, Toni Rudolph. The audit committee members were Vicki McAlister, Dawnetta Loomis and Karolyn Riecks.

The following items were reviewed during the audit:

1. Confirmed our chapter 2020 Tax Return was filed with the OMGA treasurer.
2. Verified that chapter liability insurance is being maintained for the members.
3. Verified that the current budget was being used to monitor income and expenses.
4. Reviewed random financial transactions for the audited period to verify that transactions were properly documented and accurate.
5. Reviewed bank statements and reconciliation reports to ensure that our electronic records accurately reflect transactions in our bank accounts.
6. Checked that financial documentation on the Treasurer's computer regarding financial statements, bank statements and reconciliation reports was up to date and complete.

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.

Because of the pandemic, we verified information on the Treasurer's computer and not the computer in the Plant Clinic. The Treasurer is following OMGA methodology for off-site backup of financial data by maintaining a backup on a thumb drive. Once the Treasurer is able to go back to the Extension Office, the financial information will also be maintained on the Plant Clinic computer which will provide an additional layer of security.

Respectfully submitted by;  
Vicki McAlister, Dawnetta Loomis and Karolyn Riecks  
Audit Committee for 2021