

**Douglas County Master Gardeners
Audit Report**

For Period June 19, 2021 to August 24, 2022

The audit was performed on August 24, 2022. We met with our current treasurer, Dawnetta Loomis, in the DCMG Plant Clinic. The audit members were Vicki McAlister, Karin Seder and Toni Rudolph.

The following items were reviewed during the audit:

1. Confirmed our Chapter 2021 Tax Return was filed with the OMGA treasurer.
2. Verified the 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. 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. The Treasurer is following OMGA methodology for off-site backup of financial data by maintaining a backup on a thumb drive. Randomly the records are updated on the DCMG Plant Clinic computer.

Recommendations:

1. The Plant Clinic computer should be updated monthly with all Treasurer documents/files including QuickBooks.
2. We have had the existing Treasurer's refurbished computer for 5 years. It is very SLOW. We recommend replacing it with a new LENOVO computer from Costco. Approximate cost is \$700. MS Office software may also be needed. We will need to verify if the current version will run on the newer operating system. If needed we may be able to purchase this software from eBay.

Respectfully submitted by: Toni Rudolph, Vicki McAlister, and Karin Seder
Audit Committee for 2022