

Quarter	Period Covered	Perform During	Mailed by
1 st	January-March	April	April 30
2 nd	April-June	July	July 31
3 rd	July-September	October	October 31
4 th	October-December	January	January 31

...CONDUCTING A LADIES AUXILIARY AUDIT ...

The Trustees will need the following for the purposes of conducting a Ladies Auxiliary audit:

- A copy of most recent audit--the ending balances of the last audit are the beginning balances of the current audit
- A copy of the Standing Rules, if the Ladies Auxiliary has established them
- Treasurer's record book
- Checkbook and savings account books
- Cash receipt book
- Receipts and bills
- Savings Account, Certificates of Deposits, or other similar investments, if any
- Membership records, including the last transmittal of the quarter
- Secretary's minute book -Bank statements and cancelled checks
- Blank audit forms

...Procedure for Conducting a Ladies Auxiliary Audit ...

1. **Check Treasurer's book against the checkbook(s) to make sure all receipts and expenditures are listed.**
 - a. Do receipts in Treasurer's book=receipt book=deposits? [This is only for cash receipts]
 - b. Do expenditures in Treasurer's book=checks written?
2. **Reconcile bank statements:**
 - a. Review cancelled checks against checkbook(s) and Treasurer's book.
 - b. List outstanding checks (checks which have not yet cleared the bank) by check number and amount.
 - c. Reconcile bank statements with checkbook(s): The balance of each checkbook plus amount of checks outstanding, less amount of outstanding deposits, must equal the balance on bank statement.

Also check:

1. Check National and Department dues against Monthly Membership Update to make sure that all dues received by the Ladies Auxiliary have been transmitted to Department. This report is available online or from your Department Treasurer.
2. Check Secretary's minutes to see that all expenditures other than membership transmittals were either authorized by a motion or were in the Ladies Auxiliary's standing rules.
3. Bingo records, if license is in the name of the Ladies Auxiliary.

SUGGESTED TASKS FOR TRUSTEES DURING AN AUDIT

As a suggestion, each Trustee may complete various tasks during an audit and from time to time rotate to a new set of tasks so that each Trustee becomes knowledgeable in all areas of completing an audit*.

First-Year Trustee:

- (a) Read from the Treasurer's book(s) the receipts and expenditures.
- (b) Check Secretary's minutes for authorization of expenditures with the exception of membership transmittals by motion or standing rules.
- (c) Prepare the audit report form on basis of information from other Trustees.
- (d) Sign reverse side of last checkbook(s) stub, last receipt stub, last bank statement, and both the Secretary's book and the Treasurer's book.
- (e) Date and sign the completed audit form.
- (f) Mail a copy of the completed audit to the Department Treasurer following its acceptance by motion as read at an Auxiliary meeting.

Second-Year Trustee:

- (a) Check the bank statement(s) and cancelled checks to match expenditures. Also, check deposits with receipts.
- (b) Total receipts; total disbursements and figure new cash balances.
- (c) Read totals to 1-Yr. Trustee for incorporation into audit form.
- (d) Sign reverse side of last checkbook(s) stub, last receipt stub, last bank statement, and both the Secretary's book and the Treasurer's book.
- (e) Review and sign completed audit report form.

Third-Year Trustee:

- (a) Check the checkbook(s) against cancelled checks and deposits. List outstanding checks by check number and amount and outstanding deposits by date and amount for inclusion on audit report form. Reconcile bank statement with the checkbook(s).
- (b) Check all dues against National Monthly Maintenance Journals.
- (c) Read totals from previous audit as beginning balances of current audit.
- (d) Sign reverse side of last checkbook(s) stub, last receipt stub, last bank statement, and both the Secretary's book and the Treasurer's book.
- (e) Review and sign completed audit report form.

IMPORTANT ITEMS TO REMEMBER

Trustees prepare and sign audit report. **[THE TREASURER DOES NOT PREPARE THIS REPORT.]**

Trustees sign reverse side of last checkbook(s) stub, last receipt stub, last transmittal for period under audit, the last bank statement, and both the Secretary's book and the Treasurer's book. (All pages of the Secretary's book are to be initialed. Refer to Section 812A.)

Copy of the accepted audit must be given to the Secretary for incorporation in minutes.

Copy of the accepted audit must be mailed to the Department Treasurer.

*In the event one of the three (3) elected Trustees would be unable to perform her tasks, the appointed pro tem can do the tasks assigned that particular Trustee.