

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

...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 canceled 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 check book 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 National Monthly Maintenance Journals to make sure that all dues received by the Ladies Auxiliary have been transmitted to Department.
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.

- 5. Trustees prepare and sign audit report. [**THE TREASURER DOES NOT PREPARE THIS REPORT.**]
- 6. 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 signed. Refer to Section 812A.)
- 7. Copy of the accepted audit must be given to the Secretary for incorporation in minutes.
- 8. 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.

SAMPLE AUDIT FORM

The following numbers correspond to the numbers on the sample audit form.

1. Number of Auxiliary or District.
2. Period covered by audit.
3. Column contains amounts that were the ending balances on the last report-the last column of the last report (#36 of last report)
4. Same amount as in #37 on the last report.
5. Same amount as in #38 on the last report.
6. Same amount as in #39 on the last report.
7. Same amount as in #40 on the last report.
8. Same amount as in #41 on the last report. Total of #4 + #5 + #6 + #7 = #8.
9. Leave blank or enter "0.00" if you do not have a Junior Girls Unit. Same amount as in #42 on the last report.
10. Use this space to account for other restricted amounts, such as flower fund, bingo, etc. Same amount as in #43 on the last report.
11. Use this space to account for other restricted amounts, such as flower fund, bingo, etc. Same amount as in #44 on the last report.
12. Same amount as in #45 on the last report. Total of #8 + #9 + #10 + #11 = #12.
13. Same amount as in #46 on the last report.
14. Column contains all the money received during the audit period.
15. All the money received for the Auxiliary General Fund during the audit period.
16. All the money received for Department and National dues during the audit period.
17. All the money received for Cancer Insurance during the audit period. This money is restricted and will only be paid out once a year when your insurance premium is due. The amount would equal the number of members who paid their dues during the audit period times the per member premium.
18. All the money received for the Auxiliary Relief Fund during the audit period. NOTE: All funds are maintained in one checking account unless you have a bingo license, in which case you may have a second checking account.
19. Total of #15 + #16 + #17 + #18 = #19.
20. If you have a Junior Girls Unit, all the money received by the Unit during the audit period. See #9 above.
21. All moneys received for the restricted funds specified in #10.
22. All moneys received for the restricted funds specified in #11.
23. Contains all money received during the audit period. Total of #19 + #20 + #21 + #22 = #23
24. All moneys deposited or received in the savings account, including interest earnings, if any, during the audit period.
25. All moneys disbursed during the audit period. NOTE: All disbursements must be made by check.
26. All moneys disbursed from the Auxiliary General Fund during the audit period.
27. All moneys disbursed for Department and National dues during the audit period-the amount sent to the Department Treasurer.
28. All moneys disbursed for Cancer Insurance during the audit period in payment of your premium. This money is restricted and will only be paid out once a year when your insurance premium is due.
29. All moneys disbursed from the Auxiliary Relief Fund during the audit period.
30. Total of #26 + #27 + #28 + #29 = #30
31. If you have a Junior Girls Unit, all moneys disbursed by the Unit during the audit period.

32. All moneys disbursed from the restricted funds specified in #10 and #21.
33. All moneys disbursed from the restricted funds specified in #11 and #22.
34. Total of #30 + #31 + #32 + #33 = #34.
35. All the amounts disbursed from your savings account during the audit period.
36. Column contains all balances in each fund at the end of the audit period. These amounts are the ending balances for the audit period.
37. #4 + #15 - #26 = #37
38. #5 + #16 - #27 = #38
39. #6 + #17 - #28 = #39
40. #7 + #18 - #29 = #40
41. #8 + #19 - #30 = #41 Also, total of #37 + #38 + #39 + #40 = #41
42. #9 + #20 - #31 = #42
43. #10 + #21 - #32 = #43
44. #11 + #22 - #33 = #44
45. #12 + #23 - #34 = #45 Also, total of #41 + #42 + #43 + #44 = #45
46. #13 + #24 - #35 = #46
47. Total of #45 + #46 = #47
51. Total of all of the checks listed in #50.
48. Bank balance, as shown on the bank statement as of the end of the audit period, not each of the bank statements received during the audit period. For example, for audit of April 1 to June 30, use the bank balance from the June 30th bank statement.
49. List the number of each outstanding check from the last bank statement, as of the end of the audit period.
50. List the amount of each outstanding check, across from its check number.
52. #48 - #51 = #52.
53. Date of each outstanding deposit.
54. Amount of each outstanding deposit.
55. Total of all outstanding deposits listed in #54.
56. #52 + #55 = #56
57. Date the books are audited.
58. Signatures of the elected Trustees. (Elected Trustees do not just initial; they must sign their names.)

SAMPLE AUXILIARY AUDIT FORM

**LADIES AUXILIARY TO POST _____ (1) _____ DISTRICT _____ (1) _____
DISTRIBUTION OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCE BY FUND**

FOR PERIOD OF _____ (2) _____ TO _____ (2) _____

FUND	3 CASH BALANCE LAST REPORT	14 RECEIPT	25 DISBURSEMENTS	36 CASH BALANCE THIS REPORT
Aux. General Fund	\$ 4	\$ 15	\$ 26	\$ 37
Dept. & Nat'l Dues	\$ 5	\$ 16	\$ 27	\$ 38
Restricted Cancer Ins.	\$ 6	\$ 17	\$ 28	\$ 39
Aux. Relief Fund	\$ 7	\$ 18	\$ 29	\$ 40
Totals	\$ 8	\$ 19	\$ 30	\$ 41
Junior Girls Unit	\$ 9	\$ 20	\$ 31	\$ 42
Other	\$ 10	\$ 21	\$ 32	\$ 43
Other	\$ 11	\$ 22	\$ 33	\$ 44
Totals	\$ 12	\$ 23	\$ 34	\$ 45
Savings Account	\$ 13	\$ 24	\$ 35	\$ 46
Total Balance -- All Funds Including Savings Account				

BANK STATEMENT RECONCILIATION

Bank balance as shown on bank statement			\$ _____	48
Less Outstanding checks:	Number	49	\$ _____	50
	Number	49	\$ _____	50
	Number	49	\$ _____	50
	Number	49	\$ _____	50
Total Amount of Outstanding Checks:			\$ _____	51
Plus Outstanding deposits	Date	53	\$ _____	54
	Date	53	\$ _____	54
Total Amount of Outstanding Deposits:			\$ _____	55
Total Adjusted Bank Balance			\$ _____	56
THIS IS TO CERTIFY THAT THE BOOKS OF THE SECRETARY AND TREASURER HAVE BEEN AUDITED, FOUND CORRECT, AND ALL MONEYS PROPERLY ACCOUNTED FOR.	TRUSTEE:		_____	58
DATE AUDIT WAS CONDUCTED _____ (57) _____			_____	58
			_____	58