

District 36 Audit Committee  
Audit For the Period July 1, 2023, through December 31, 2023  
Audit Committee Statement September 8, 2024

The Audit Committee reviewed the financial records of District 36 for the period July 1, 2023, through December 31, 2023. For this review the Committee performed the following work:

Organization and substantiating transactions- We verified the existence of reports and documentation that supported the reports. We tested the Bank Registers from July through December, tracing the report amounts to the supporting documentation, that is, the District Reserve statements, PayPal statements, and Supply Orders. In addition, we also verified that the amounts on expense reports in the Concur system were supported with receipts.

Policy compliance- We reviewed the expense reports in the Concur system for adherence to the following guidelines:

- For payments exceeding \$500, verified approval by the District Director and at least the Program Quality Director and Club Growth Director, with the payment authorized in advance.
- Payments using the District's Debit Card made by the District Director were authorized in advance by the Finance Manager and either the Program Quality Director or the Club Growth Director; payments made by the Finance Manager must be authorized in advance by the District Director and one of the other directors.
- For other District expenses such as, but not limited to gifts, flowers, or expressions of sympathy, we verified whether such expenses were not lavish or excessive and that they support the mission of the district.
- Meal Reimbursements to the District Directors for attending District Leader August and Mid-year training did not exceed the daily allowance of \$30 with supporting receipts.

During the period we noted no revenue other than Toastmasters International's allocation of membership revenue to the district; therefore, we did not perform any revenue verification.

The results of our work indicated that the district expenses and payments were appropriate for the period reviewed. However, we did note the following situation that we brought to the attention of the District Directors and the Finance Manager to remediate or to improve future adherence to the guidelines:

- Adherence to authorization in advance requirement: We noted situations where we were unable to verify whether debit card payments or payments exceeding \$500 were authorized in advance. We listed these payments from the Concur system and provided the list to the Directors and the Finance Manager for possible remediation. We recommend that the district review its procedures for expense reporting and payments and make the changes needed to ensure compliance with the authorization in advance requirement. Documentation of the authorization in advance is needed to be on each expense and not on a single expense at the beginning of the year.

Audit Committee Members:

Howard Glassman Howard Glassman

Bonnie Maidak Bonnie L Maidak

Krish Murti Krish Murti



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