



## Founder's District DEC Report February 13, 2019

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### Audit Committee Report

#### **Overall Comments**

In conducting the audit, we found that the books were in order... for the most part. Please note that the Audit Committee was assembled just recently, and we are providing the best report possible considering the time restraints. Concur is a huge help in tracking and keeping receipts, relieving us of the need to sort and decipher paper receipts. It also insures that all expenses are approved. Some backup receipts were missing as were some approval signatures. These deficiencies are currently being corrected. The audit documentation has been mailed to TI. The Audit Committee and Finance Manager have retained copies. Please consult the audit team with any questions.

#### **The first matter we approached was the budget.**

It needs to be reported that the members of the District Council did not approve the budget, and none of the expenses are technically authorized yet. The audit committee has been informed a vote will be occurring soon. We request that Division and Area Directors stress the importance of voting to the club officers in their Divisions and Areas. This will be a virtual vote, and each member only carries one vote. Proxies are not an option in this polling type.

#### **The second concern was regarding receipts.**

We request that you do not commingle personal purchases with Founder's District ones for convenience sake. Please keep personal and Area/Division/District separate. That means two checkouts. Not one. This is going to be crucial during contest season. When items are scratched off or circled on a receipt, it looks tacky and makes it hard to read. You may not know this, but TI is looking at these tiny slips of paper.

When submitting a receipt for a District Business Meal, please list attendees. Request an itemized receipt to accompany the total receipt from the restaurant server. TI wants to see what you've been eating, who you're hanging out with, and that you've been minding your Healthy Choices New Year's Resolutions!

When traveling, (such as to The Convention), a room receipt with the listing of expenses is not enough detail. Same as point #2. Detailed receipts of what food was ordered and booked to the room, and other supporting receipts/documentation are needed.

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**Third discussion point was travel allowances.**

While the Founders District Operations Manual addresses travel allowances. The audit committee believes the Founders District Operations Manual needs to specify what travel expenses will be covered by the district. Items that might be clarified are baggage fees, travel to dinner or outings not part of official business, maximum tip amount to be reimbursed etc. Is there a requirement for staying on the premises of the event, or if unable to comply due to lack of available accommodations (overbooking) what allowances will be allowed for traveling from off-site to the event?

Travel expenses should be specified in the Founders District Operations Manual. On Page 21 sections 4.7.1 & 4.7.2 address the travel allowance. which refers to Policy and Protocol 8.3 which covers expenses not covered by TI, the audit committee believes that any travel expense covered beyond airfare, lodging and \$30.00 per day for food needs to be stated in the Founders District Operations manual.

**Fourth issue we reviewed was Mileage Reimbursements.**

The audit committee team is unaware of any official policy regarding mileage reimbursement. The Founders District Operational manual should specify who will receive mileage and what is the maximum amount to be reimbursed for transparency purposes.

We would like to see better substantiation of travel mileage reimbursement. Please include starting location, ending location and include backup with your reimbursement request, such as a route plan from Google Maps, MapQuest or Waze.

**Fifth Item was Recurring payments, Purchases from TI and Debit Card Transactions.**

We agree that Mail Chimp, Dreamhost and Eventbrite services are needed, but we could not find the authorization signatures. Do we have a contract? Who initiated the services? To complete our job, we will need to see the authorizations to substantiate the expenses to Toastmasters HQ.

Per TI: all payments must be pre-authorized, including Debit Card Transactions. If you know you are going to use the debit card, get approval first -- even if it's just moments before you swipe or insert that card into the chip reader. Since TI automatically deducts our purchases from the Reserve Account, those purchases need approval as well.

**Recognition**

My gratitude goes out to Barbara Stickler for being a stickler of details, and Jeff Lee for being our Sherlock Holmes digging up facts and researching procedures and legalities. Extra thanks go out to Dave Clark, for pulling together all the documentation we needed and being on hand to answer all our questions. Additional help was received from Diane Beall for clarifying procedure. Finally, we thank Eagle-eye Gregory Reid for setting up pristine documentation that was easy to follow.