

SUGGESTED PROCEDURES FOR SUBORDINATE/POMONA GRANGE AUDIT

The audit committee should gather the following information from the Secretary and Treasurer:

1. Bank Statements for the year for all accounts, including canceled check copies if available.
2. Check register and deposit records for all accounts.
3. Secretary-Treasurer's Account Book and/or other Treasurer record books.
4. Secretary's minutes for the audit period.

PROCEDURES BY AUDIT COMMITTEE

1. Review bank statements for the year, determine if Treasurer reconciles the bank statements monthly.
2. Determine if the ending balance in the Treasurer's checkbook register is correct by examining bank statements for checks that have not cleared the bank and deposits that were made after the date of the bank statement.
3. Compare deposits listed in the Treasurer's check register to those listed in the Secretary – Treasurer Account Book (if used), to the deposits listed on the bank account, and to the Secretary's minutes.
4. Compare the checks lists in the Treasurer's check register to the Secretary – Treasurer's Account Book (if used) and to the Secretary's minutes.
5. Scan the minutes of the meeting for motions that deal with finances and follow them up to see if actions of the Grange were followed.
6. If everything appears in order for all accounts, sign and date the books at the end of the audit period. If there are any suggestions include them in an audit report. Report to the Grange the results of the audit committee's work.

SUGGESTIONS FOR AUDIT REPORT

If the following has not been done, suggest doing so to the Grange.

1. Two signatures should be on each check.
2. All bills no matter how small should be paid by check.
3. Secretary-Treasurer's Account Book (available from the State Grange) should be used with one copy to be kept with the minutes and one with the Treasurer's records.
 - a. Secretary should fill out top portion with deposits received, turning over same to Treasurer and Treasurer should sign to acknowledge receiving.
 - b. Treasurer should list checks to be written, and Secretary should sign to acknowledge order to pay.
 - c. All money, either in or out should be noted on report at meeting received.
 - d. Master should review and sign at the end of the meeting.
4. All account information should be available to members at any meeting upon request.

AUDIT REPORT

To be retained with the records of the Secretary and Treasurer

We, the undersigned Audit Committee of _____

Grange # _____ have examined the Secretary and Treasurer's records for the period of _____ to _____ and have found them to be in satisfactory condition. Any suggestions or exceptions are listed below.

Dated this _____ day of _____ 20____.

Audit Committee: _____

Beginning Balance (all accounts): _____

Total Receipts (all accounts): _____

Total Disbursements (all accounts): _____

Ending Balance (all accounts): _____

(Above ending balance should balance to individual accounts listed below)

Ending Balance -Checking: _____

Ending Balance -- Savings: _____

Ending Balance -- Other: _____

(list if more than one)

Does this Grange have a safety deposit box? _____ What Bank _____

Who has access _____

Who are the current signers on the Grange Financial Accounts?