

The following were reviewed for this audit:

Monthly minutes of District Meetings (including bills approved for payment), Monthly Abstract of vouchers and payments, Monthly Bank Statements (including Fund Transfers), Monthly Statements on the other accounts (Radio, Reserve, Contingency and Savings), and the Checkbook receipts for all Accounts Payable.

Findings:

1. In the April Meeting Minutes, Ck.1728 was reported for an amount of \$38.86. The Check Register reported payment of \$38.96.
2. In the October Meeting Minutes, Ck.1766 was reported for an amount of \$3372.20. Check Register reported payment of \$3372.26.
3. In the November Meeting Minutes, Ck.1773 was reported for an amount of \$123.84. The Check Register reported payment of \$123.94.
In all 3 of these cases the Check Register was the correct amount and matched the Invoice.
4. In the March Meeting Minutes, Checks 1715, 1716, and 1717 were not reported as "bills being paid since last meeting."
5. There is a slight discrepancy with regard to mileage reimbursements.
Ck. 1726 is issued for \$.545 per mile, whereas Cks. 1730 and 1755 were issued at \$.58 per mile.
6. Ck.1772 for \$11425.88 is listed as Ck.1776 on the Abstract of Audited Vouchers.
7. Ck.1780 in the December Minutes is reported for \$142.75, but was actually written for \$120.00. Ck.1785 was later written for \$22.75 to agree with the voucher.

Aside from the mileage issue which should be set at an agreed upon rate, all of these other findings are so miniscule as to probably warrant no mention at all. However, if I did not mention them, you might think I probably did not look over these books as I should have!

As usual, all final year reports and balances are in excellent shape.

If I could make one suggestion. At your January meeting, someone suggested a year end financial report to include a side-by-side budget, to reflect on budget projections as well as categorical monies spent, perhaps monthly, or even quarterly. This would give you an excellent tally at years end on preparing new budgets for the forth-coming year. This will have no effect on any audit, however I find it to be a very worthwhile endeavor.

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Jim Wojdan