



TREASURER'S STUFF

AUGUST 2023

Membership Cards

We need to communicate to our membership that it should only take about four to six weeks for a new member to receive their membership card and for a replacement membership card to be issued. It is the responsibility of the Member to let you know as the Auxiliary Treasurer if they have not received their Membership Card. I would suggest that if the Auxiliary Member has not received their card within the four to five week mark, that they notify you, so that you can inform me and we can communicate that to National. **National will not replace cards that are not received if we inform them after six weeks of the application or a replacement card being ordered through MALTA.**

Aluminum Auxiliary Life Member Card

Any Auxiliary Life Member may order an Aluminum Life Membership Card through the VFW Store (vfwstore.org). The cost is \$12.00 and the item number is 01985. There is a disclaimer, which states, **this is a vanity card and does not replace your official plastic card.**

Bonds

Even though bonds should be purchased by August 31st, National has encouraged us to purchase our bonds by July 31st. As Department Treasurer, I paid the bond for Auxiliaries that did not pay their bond by July 28, and I will be sending invoices to the Auxiliary Treasurers to reimburse the Department for paying their bonding fee through the National Organization.

Audits

The Audit Report covering the months of April, May and June 2023 should be sent to me by August 31, 2023.

AUXILIARY—DISTRICT TREASURERS...PLEASE SHARE THIS INFORMATION WITH YOUR TRUSTEES.

AN AUXILIARY TRUSTEE SHALL...

- Read and become familiar with the information in **Section 814** of the **National Bylaws** and **The Booklet of Instructions** (yellow section in the National Bylaws Podium Edition), as well as, the following details:
- Any negligence on the part of the Trustees in carrying out the mandates of Bylaws Section 814, or in attending audits, shall make them individually and collectively responsible, with any others, for any discrepancy. **Trustees must report, not correct, any errors found (“Findings”) on the Audit or on a separate sheet attached to the Audit.**
- **The Senior Trustee (Third Year Trustee), the one whose term of office expires at the next regular election, serves as the Chairman of the Trustees and will call the Audit.** All audits are to be completed by the elected Trustees (a minimum of two shall be present). At least one (1) must be an elected Trustee.
- The Second Quarter Audit (for the period April through June) is conducted with both the outgoing and incoming Treasurers and Trustees present.
- When scheduling the Audit, every effort should be made to choose a location which will provide the Trustees with surroundings so they may concentrate on their jobs, taking the time they need. Conducting audits during an Auxiliary meeting is not advised.
- The President, Secretary, and Treasurer should make an effort to attend the Audit. But an Audit should not be held up because the President, Secretary, and Treasurer cannot attend.
- **Trustees do not correct Treasurer’s reports or books.**
- All funds collected in connection with the operation of Bingo must be included in the Treasurer’s Book and the Audit Report.
- The Audit Report is made in writing and read at an Auxiliary meeting. A motion to accept the Audit is required. A copy of the accepted Audit shall be included in the Secretary’s minute book.

Quarter	Months Covered	Audit Completed by	Accepted Audit sent to Department Treasurer
First	January, February, March	April 30, Annually	May 31, Annually
Second	April, May, June	July 31, Annually	August 31, Annually
Third	July, August, September	October 31, Annually	November 30, Annually
Fourth	October, November, December	January 31, Annually	February 28, Annually

- A copy of the Audit shall be forwarded to the Department Treasurer.
- Failure to make quarterly Audits and comply with the National Bylaws Section 814 will deprive the Auxiliary of representation on all levels. (See Section 309)

How To CONDUCT AN AUXILIARY AUDIT

The Trustees will need the following for the purpose of conducting an Auxiliary Audit:

- A copy of the 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 Auxiliary has established them.
- Treasurer's Record Book.
- Checkbook and savings account books.
- Cash receipt book.
- Bingo records, **if license is in the name of the Auxiliary.**
- Receipts and bills.
- Savings Account, Certificates of Deposits, or other similar investments, if any.
- Membership records, if any.
- Secretary's Minute book.
- Bank Statements and canceled checks.
- Blank Audit Forms.

Procedure for Conducting An 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 equal the receipt book and equal deposits (This is only for cash receipts).
 - b. Do expenditures in Treasurer's book equal checks written.
- 2) Reconcile Bank Statements
 - a. Review canceled checks against checkbook(s) and Treasurer's book.
 - b. List outstanding checks (these are checks which have not yet cleared the bank) by check number and amount.
 - c. List outstanding deposits by date and amount.
 - d. Reconcile bank statements with checkbook(s). The balance of each checkbook plus amount of checks outstanding, less amount of outstanding deposits, must equal the balance on the bank statement.
- 3) Check Secretary's minutes to see that all expenditures other than dues were either authorized by a motion or were in the Auxiliary's Standing Rules.
- 4) Trustees prepare and sign the Audit Report. **The Treasurer Does not Prepare the Audit Report.**
- 5) Trustees sign and date reverse side of last checkbook(s) stub for the quarter, last receipt

stub for the quarter, the last Bank Statement of the quarter, and both the Secretary's book and the Treasurer's book (**If pages are not in a bound book all pages of the Secretary's book are to be signed**).

- 6) A copy of the accepted Audit must be given to the Secretary for incorporation in the minutes.
- 7) Copy of the accepted Audit must be mailed to the Department Treasurer.

Suggested Tasks for Trustees During An Audit

As a suggestion, each Trustee may complete various tasks during an Audit and each quarter rotate to a new set of tasks so that each Trustee becomes knowledgeable in all areas of completing an Audit.

DUTIES OF THE TRUSTEES

FIRST YEAR TRUSTEE (most senior Trustee & Trustee Chairman)...

- A. Read from the Treasurer's book (Ledger); 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 of the quarter, last receipt stub of the quarter, last Bank Statement of the quarter, 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 canceled checks to match expenditures. Also, check deposit with receipts.
- B. Total receipts, total disbursements and figure new cash balances.
- C. Read totals to First Year Trustee for incorporation into the Audit Form.
- D. Sign reverse side of last checkbook(s) stub of the quarter, last receipt stub of the quarter, last Bank Statement of the quarter, 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 canceled checks and deposits. List outstanding checks by check number and amount; and outstanding deposits by date and amount, for inclu-

- sion on the Audit Report Form. Reconcile Bank Statement with the checkbook(s).
- B. Read totals from previous Audit as beginning balances of current Audit.
 - C. Sign reverse side of last checkbook(s) stub of the quarter, last receipt stub of the quarter, last Bank Statement of the quarter, and both the Secretary's book and the Treasurer's book.
 - D. Review and sign completed Audit Report Form.

***In the event one of the three elected Trustees would be unable to perform their tasks, the remaining Trustees would simply rearrange the necessary work and complete the Audit.**

To Conduct A District Audit...

The Trustees will need the following items to conduct a District Audit:

- A copy of the 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 established.
- Books and records of the Treasurer.

Please don't hesitate to reach out to me with any concern or question you may have. Here is my contact information:

Jackie Kimball, PDP
Treasurer
1019 Queen Avenue
Salisbury, MD 21801-2008
410-749-9511—Home
410-219-3449—Fax
jackie.kimball@comcast.net

