

AUDITING PROCEDURE

1. Make an itemized accounting of sources of RECEIPTS and EXPENDITURES of monies by categories (dues, ESTARL, supplies, etc. See audit sheet.
2. Look over canceled checks, check stubs, and bank statements.
3. Compare checks with WARRANTS ISSUED
4. Figure TOTAL DISBURSEMENTS:
 - a. #1 read warrants
 - b. #2 read checks **MUST BE THE SAME**
 - c. #3 runs the adding machine (Suggest one with a tape read out)
5. Total Secretary's receipts
6. Total Treasurer's receipts.
7. Figure TOTAL RECEIPTS
 - a. #1 read Secretary's receipts
 - b. #2 read Treasurer's receipts **MUST BE THE SAME**
 - c. #3 runs the adding machine
8. RECONCILIATION
 - a. Take total bank balance last audit
 - b. Add total receipts this year
 - c. Add result
 - d. Subtract total disbursements this year.
 - e. Result should equal balance at end of year and this audit.
9. Secure for the Savings Accounts all interest earned for the year. The Treasurer should get this from the bank. These should be added to these accounts in the final accounting.
10. Sign all books and the last page of warrants issued.
11. Make two copies of written report which shall be read in detail at the first stated meeting after Installation of officers, (this is the only way members of the Chapter are informed of how their money has been spent). Give one copy to the Secretary for the minute book, and one to the Treasurer for her records.

RECONCILIATION

Balance	_____
Total Receipts for	
the year	_____
Total	_____
LESS Disbursements for the year	_____
Balance on Hand	\$ _____
Savings	\$ _____
Time Certificate(s)	\$ _____
Interest	\$ _____

Audit 20____ to 20_____

RECEIPTS

_____ Dues
 _____ Fees
 _____ New life members
 _____ GC interest, life member
 _____ Coin drill
 _____ Sales - supplies
 _____ Donations
 _____ ESTARL
 _____ Home Endowment
 _____ Cancer Research
 _____ Special Projects
 _____ International Temp Fund
 _____ Rainbow rent
 _____ Money raisers
 _____ Miscellaneous

DISBURSEMENTS

_____ GC dues, Home Tax, ins.
 _____ Rent - insurance
 _____ Life members and fees
 _____ Chapter & Secretary supplies
 _____ WM allowance, Ode Cards, Jewels
 _____ Secretary salary
 _____ GC Delegates
 _____ ESTARL
 _____ Home Endowment
 _____ Cancer Research
 _____ Special Projects
 _____ International Temp Fund
 _____ Rainbow donation
 _____ Dist Meet, Sch of Inst, Frndshp Nite
 _____ Installation
 _____ Repair, replace furnishings
 _____ Miscellaneous

RECONCILIATION

Balance on Hand \$ _____
 Receipts for the year \$ _____
 Less Disbursements \$ _____
 Balance on hand \$ _____

SAVINGS ____/____/____
 \$ _____
 Amount added \$ _____
 Interest \$ _____

Balance this date \$ _____

TIME CERTIFICATE Audited by:
 Interest \$ _____
 Amt. this date \$ _____

TOTAL DISBURSEMENTS

\$ _____

Secretary's books _ agree _ do not agree with Treasurer. Explanation if disagree:

Date of Audit ____/____/____