AUDIT REPORT 02/03/2022

Audit Committee Members – Shandelle, John, Robin, Tim

Audit Period: 01/01/2021 through 12/31/2021

All original financial records for the audit period were made available by the outgoing Treasurer.

Checks Issued: 3432 through 3450 and 3401 through 3416

All checks in sequence were recorded through 11/30/2021.

Checks 3414, 3415 & 3416 issued 12/4/2021 were not recorded in the register.

Checks Audited: 3405, 3410, 3416, 3433, 3438, 3443, 3448

All checks were found to be signed by two authorized signatories.

Checks were properly supported with receipts and check requests with the following exceptions:

3433	2/22/2021	U-Haul April 2021-March 2022	Storage Rent	$934.80
3416	12/04/2021	Voyageurs Lutheran Ministries	Camp Deposit	$200.00

All checks were authorized by the approved budget or a motion.

One electric withdrawal was found and was properly authorized.

ACH	9/6/2021	Upper Lakes	Vermilion Kitchen	$3,551.72

Receipts prior to September were received through Square and properly recorded in the check register.

No receipt found for a Group Donation of $350 recorded in the register as of 09/30/2021 and deposited in the bank as of 10/1/2021.

No receipt or support documents found for the Halloween Dance of $335.50 recorded in the register and dated 11/01/2021 on the bank statement.

The following receipts were not deposited within 7 days:

Receipt Date	Amount	Deposit Date
10/2/2021	275.00	10/13/2021
12/4/2021	648.00	01/14/2022

The 12/4/2021 Deposit of $648 was not recorded in the register.

All bank statements from Jan 2021 through Nov 2021 were properly reconciled to the register.

The ending balance recorded in the register as of 11/30/2021 was found to be accurate.

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Recommendations of the Audit Committee:

1. Expense advances should be held in a tickler flier by the Treasurer until receipts or reports are properly submitted. Missing or delayed reports should be noted in the Area Treasury Report.

2. A process needs to be developed for receipting electronic deposits so that the receipt book balances to the bank deposits.