

Date: September 15, 2024

To: District 8 Director, Charice Manor; Immediate Past District Director Rhonda Green

From: District 8 Audit Committee of 2023-2024: Elaine Curry, Richard Porter, Tom Coscia

Audit Period of Review:

- Year-end July 1, 2023 through June 30, 2024

Scope:

Our review included a review of the policies and procedures in place to ensure:

1. Accurate and timely processing of expense vouchers.
2. Appropriate level of review and approval as evidence by signatures and dates.
3. Requests for reimbursement were properly supported by receipts or other appropriate documentation.
4. Transactions were executed according to Toastmasters International and District 8 policies.

References:

[Toastmasters International audit committee guidelines](#)

[District 8 Procedures Manual](#), Procedure A Financial, sections 1-6, pages 5-7

Year-end July 1, 2023 through June 30, 2024

Observation Summary:

The audit committee reviewed the District 8 financial records in accordance established Toastmasters International and District 8 policies and concludes that District 8 has maintained adequate financial controls to ensure proper usage of district funds. The District 8 District Director Rhonda Green and Financial Manager Rebecca Jordan, have kept proper records for all financial transactions per Toastmasters International standards. However, the audit committee did identify exceptions and areas of concern noted below.

Travel: No justification of travel reimbursement to Prison club by District Director.

Preapprovals: No preapproval for expenses over \$500 per TI audit committee guidelines.

Sales tax: Sales tax was reimbursed for purchase at the Missouri Walmart and the discount mugs company.

July 2023 through June 2024 Findings - DETAILS

06/17/2024: Rhonda Green: Travel: No comments on travel reimbursement requests or justification for visit. (\$35.84 and \$32.06).

06/15/2024: Rhonda Green: Meal Events: No preapproval attached to reimbursement request. (\$625.00)

05/29/2024: Rhonda Green: Awards: No preapproval attached to reimbursement request. (\$822.05)

05/27/2024: Rhonda Green: Lodging: No preapproval attached to reimbursement request. (\$748.10; \$1,326.34; \$1,742.34)

05/26/2024: Rhonda Green: Conference Registration Fee: No preapproval attached to reimbursement request. (\$995.00)

05/25/2024: Rhonda Green: Lodging: No preapproval attached to reimbursement request. (\$779.57)

05/13/2024: Rhonda Green: Meal Events: No preapproval attached to reimbursement request. (\$9,592.87)

05/06/2024: Rhonda Green: Mileage: No comments on travel reimbursement requests or justification for visit. (\$35.84)

02/28/2024: Paid sales tax at Missouri Walmart. (\$2.31)

02/18/2024: Paid sales tax at Missouri Walmart. (\$1.26)

03/18/2024: Paid sales tax at Discountmugs.com (\$22.87)

Special Considerations from Audit Committee for year-end 2023-2024 review

No special considerations were noted by the Audit Committee.

Questions from TI financial team

04/24/2024 V-00043434-Amazon \$134.12

From Commerce Bank statement: Combined debit card purchases. 04/09 \$81.22, \$16.12, \$40.78

04/24/2024 V-00042612-Hollywwd Casino \$1,750.00

From Commerce Bank statement: Purchased on 04/22

04/24/2024 V-00043436-Mailjet.com \$9.65

From Commerce Bank statement: Purchased on 04/17

05/31/2024 V-00043436-Mary Kay \$811.56

From Commerce Bank statement: Purchased on 05/30

06/01/2024 V-00043434-Amazon \$81.86

From Commerce Bank statement: Combined debit card purchases: 06/01 \$33.81, \$48.05

06/27/2024 V-0002781-USPS \$136.00

From Commerce Bank statement: Debit card purchase on 06/27