

Board Member Sign In Sheet

Meeting Date:

Member

Signature

A. Diane Reed

A. Diane Reed

Andrew Martin

Andrew Martin

Angela Tumwa

Angela Tumwa

Angie Caruana

Angie Caruana

Brian E. Deibler

Brian E. Deibler

Daniel Cook

Daniel Cook

David M. Bastiaans

David M. Bastiaans

Deneen M. Keegan

Deneen M. Keegan

Harvey L. Johnson

Harvey L. Johnson

Jessica Fitzpatrick

Jessica Fitzpatrick

Julie Sokolowski

Julie Sokolowski

Maggie Libby Davis

Maggie Libby Davis

Marsha Hahn

Marsha Hahn

Morgan W. Wise

Morgan W. Wise

Pamela Dimino

Pamela Dimino

Paul Cappello

Paul Cappello

Philip Redman

Philip Redman

Randall R. Spurrier

Susan Davis

As of 8/8/2011 10am	Limit	Count	Remaining	
NPO Day	100	98	2	online registration off
ethics CCC 10/26	350	18	332	
ethics pen 8/16	63	43	20	
ethics vb 8/17	100	59	41	
ethics nor 8/18	100	34	66	
ethics pen 7/19	63	59	4	online registration off
ethics vb 7/20	100	100	0	online registration off
ethics nor 7/21	100	44	56	online registration off
baseball game	130	87	43	online registration off

Total Ethics 357

Pmts rec'd per susan:

Nora Thompson 8/16 session

Pmts that will be given at event per emails:

Lisa Candella 8/16

To: TCVSCPA Officers and Board of Directors

From: Internal Audit Committee

Date: August 10, 2011

The following is a report of findings and recommendations from the internal audit committee for fiscal year ended April 30, 2011. The committee consists of board members David M. Bastiaans and Daniel S. Cook.

The committee performed the following:

- Compared year-end bank statements to ending balance sheet
- Confirmed the transfers between the operating account and money market account
- Review of the revenue records
- Review invoices/receipts to cancelled checks

Findings:

- All transfers from the money market account to the operating account were accounted for.
- Receipts and supporting documentation were found for 100% of the expenditures.
- There is no documentation between the seminar coordinator and the treasurer to determine the number of gift certificates required for the seminar speakers. Although gift certificates were posted against each seminar's expense category, there was no way to verify if the amount posted corresponded to the number of speakers. **It is important to note that this has never been a requirement of past treasurers.**
- Batch #7 indicates there was a \$240.00 debit to revenue account 4011 with the description "Audit Committee Meeting"; my findings are that I wish the description was accurate as it would have been a nice dinner for Dan and me. These are likely refunds that we made to members
- There was a "stop payment" entry made on May 3, 2010; however, there is no supporting documentation as to why Don Fisher stopped payment on his check.

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Recommendations:

- Continue maintaining vendor registration form with deposit records as supporting documentation to keep track of the deposits.
- Continue having the vendor coordinator maintain and provide a separate document listing the vendors for each seminar and fees paid. This will allow the committee to determine if all vendor fees were received and deposited.
- An email or some other supporting documentation verifying the number of gift certificates needed for each seminar should be maintained.
- Continue to download the electronic batches at least weekly.
- Continue posting the electronic batches post the ach batch number in the memo field of QuickBooks and maintain a record of the first and last batch of the fiscal year.
- Maintain a complete record of supporting documentation of all revenue accounts.
- Maintain individual receipts for each transaction.

Final comments:

- Shortly after the fiscal year begins, the audit committee and outgoing treasurer should meet with the incoming treasurer to ensure he or she is aware of the procedures and requirements of the position.
- A treasurer policy and procedure book should be created.

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