

The following is a tabulation of the findings of the Audit Committee for submission on 8/12/2016.

Audit Committee members:

Jeffrey L. Furst, Chair, Ithaca, NY

Kate Olsen, Fairport, NY

Jonathan Mack, Owego, NY

Documents submitted for each of months, January - June, 2016, included the necessary month-end reports and bank statements as called for in the audit policy. Each month is compiled in a separate folder.

We note that M&T Bank does not provide copies of cancelled checks. The District Treasurer should follow up with the bank to see if the checks can now be viewed via the web site and printed for records.

- 1) One vendor invoice does not appear to have proper signatures.
 - a. Invoice from Pennfield Trophies, Inc., 3/7/16, \$207.00
 - i. Treasurer initialed invoice, Program Quality Director authorized order via email, but District Executive signature is missing.
- 2) A few vouchers were missing supporting receipts or inadequate receipts. If receipts are missing then the voucher total needs to be adjusted to agree with the submitted receipts.
 - a. Voucher 2/9/16, ck 1717, \$131.93
 - i. Missing mileage record for Line 4
 - ii. Missing receipt for refreshments, Line 9
 - b. Voucher 2/22/16, ck 1667, \$224.40
 - i. Missing mileage record for Lines 4 & 5
 - c. Voucher 6/24/16, ck 1715, \$230.44
 - i. Missing mileage record for lines 4 & 8
- 3) Vouchers included combines expense items that should be itemized by expense type for proper classification of expenses in ledger.
 - a. Voucher 2/3/16, ck 1663, \$302.34
 - i. Lodging and parking combined, should be separated and itemized by expense type.
 - b. Voucher 2/6/16, ck 1665, \$1,135.29
 - i. Lines 1 & 2 should be itemized by expense type.
 - c. Voucher 6/11/16, ck 1711, \$963.91
 - i. Expense should be itemized by expense type.