Report from District 35 Audit Committee

Thomas F. Rozga, DTM – Chairman,

Harvey Hoernke, DTM & Justin Gottfried, DTM

Audit – August 30, 2017

The District is now using the Concur Expense Reporting system for reimbursement processing.

During the audit we did find an audit issue with the approver control within the Concur system.

International policy requires all payments in excess of USD $500 be properly approved by the District Director and at least the Program Quality Director or the Club Growth Director.

We did find nine entries in the Concur system, in excess of USD $500, which only had one director approval. The District Program Quality Director will need to go into the system and approve two of those nine, and the Club Growth Director will need to approve the other seven entries.

In a follow up with Greg Wingrove, Senior Accountant – Districts, at headquarters, he acknowledged the issue and stated the following "….within the expense report…there should be a third approval. We see the third approver coming in the form of an email chain and uploaded as a receipt."

The district will need to comply with this process until such time that the approver control issue is addressed.

Item #1 – Ensure that all expenses are tax exempt. Do not reimburse sales tax for any expense. We are tax exempt and should use our Wisconsin Tax Exempt Number for all purchases.

Item #2 – Approvals over $500 require an additional approval. There are nine entries in Concur that need either a comment added giving approval or a voucher added with the appropriate approval. They are: $780.00 to Laatsch, needs Thelen approval, $1,334.49 to Laatsch, needs Thelen approval, $549.39 to Laatsch, needs Thelen approval, $647.29 to Cumiskey, needs Thelen approval, $847.95 to Cumiskey, needs Thelen approval, $2,142.64 to Cumiskey, needs Thelen approval, $542.85 to Cumiskey, needs Thelen approval, $618.55 to Rader, needs approval from Cumiskey or Thelen, and $762.07 to Armbrust, needs approval from Cumiskey or Thelen.

Item #3 – We could not find any reference to check numbers 2264, 2270 or 2275. We are not sure if they are voided or outstanding, but no reference to them.

Overall, the committee would like to compliment the District Finance Manager, Ryan Frank, for his service to the district and for the good job of record keeping and accuracy of the reports. The presentation of documents is well organized.