2. Fill in the white cells below with the appropriate information and print out this page.
3. Obtain related signature below. **Typed signatures are not acceptable.**
4. Distribute monthly reports per Toastmasters International protocol 8.4, to the District Director, Program Quality Director and Club Growth Director within 30 days after the end of the month.
5. **Quarter reports due to World Headquarters:**
   - * September Report: October 31
   - * December (Audit) Report: February 15
   - * March Report: April 30
   - * June (Audit) Report: August 31
6. Submit approved narratives and certification page to World Headquarters by email:
   - * Scan and email the PDF to **DistrictFinancialReports@toastmasters.org**

NOTE: This certification form must be complete for the report to be accepted by World Headquarters. Reserve funds will not be released until World Headquarters receives the completed report.

In Base Currency	**USD**
Monthly Net Income/(Loss)	(8,815.45)
Year to Date Net Income/(Loss)	3,357.86
Total Available Funds	12,804.23

1. We, the undersigned, certify that all District financial records have been made available to the Audit Committee for inspection and that any unpaid bills or other outstanding obligations for the 2023 - 2024 term have been reported to the Audit Committee and included in accruals section of this audit. We further certify that there are no other outstanding District obligations incurred for the 2023 - 202 term.

Dated this 6th day of August

District Director (for the year audited), DTM

District Finance Manager (for the year audited)

Complete only for the Mid-year Report and Year-end Report:

2. We, the undersigned members of the Audit Committee, have examined the records of District 115 for the 2023 - 2024 term in accordance with the Audit Committee Guidelines* and believe that this report properly reflects the operation for that term.

Dated this 9th day of August

Chairman

Member

Member

* Audit Committee Guidelines are available on the District Finance Corner of the Toastmasters International Website: HERE

NOTE: Audit Committee members cannot be members of the District Executive Committee (e.g., District Director, Program Quality Director, Club Growth Director, Immediate Past District Director, Admin Manager, Finance Manager, Public Relations Manager, Division Directors, Area Directors).

District #: 115

Circle one: **Mid-year Audit** or (**Year-end Audit**)

PROCEDURES TO BE COMPLETED	COMPLETED BY
A. ORGANIZATION	
1. Obtain all supporting documents for the Mid-year or Year-end Profit and Loss Statements from the district treasurer, and sort the documents in the following manner: • Stack #1: Sort Profit and Loss Statements, bank statements and district reserve statements into separate groups, organize in chronological order and place in one stack. • Stack #2: Sort all other supporting documents in the order they appear on the Receipt Register and Payment Register. Receipt supporting documents should be placed behind the Receipt Register, and payment supporting documents should be placed behind the Payment Register.	MMR DGR EB
B. SUBSTANTIATING TRANSACTIONS	
2. To ensure that all transactions are adequately supported, perform the following procedures: • Trace and agree all transactions on the Receipt Register and Check Register to their respective supporting documentation. • Place a check mark (✓) on the Receipt Register and Payment Register next to each transaction that has supporting documents. The only transactions that should not be check marked are the ones missing supporting documents. • For the transactions missing supporting documents, contact the finance manager and ask if such documents exist. If they do, request copies.	MMR EB

3. To ensure that transactions were executed within the company policies, perform the following procedures:

- Review all cancelled checks and verify that they were signed by both the district director and finance manager (checks made payable to the district director or finance manager should be signed or approved in writing by the program quality director or the club growth director).
- Review all reimbursement requests and verify that they were approved by the district director. Ensure that all expenses on the request have adequate documentation (receipts or other supporting materials). Copies of credit card and/or bank statements are not valid receipts or documentation.
- Identify all payments in excess of USD $500 and verify that each expense was properly approved by the district director and at least the program quality director or the club growth director. Any individual expense in excess of USD $500 must be authorized in advance; there should be approval included in the supporting documentation and some indication of when the expense was approved (an email approving the expense is acceptable).
- Review all Debit Card transactions to ensure that all payments made by the district director were authorized in advance in writing by the finance manager and either the program quality director or the club growth director. Payments made by the finance manager must be authorized in advance by the district director and either the program quality director or the club growth director.
- Identify Other District Expenses (gifts, flowers, expressions of sympathy, etc.) to ensure they are not lavish or excessive and that they support the mission of the district. Tokens of appreciation are allowed up to $25. Donations are not permitted in lieu of flowers or to any charitable fund.
- Review all meal expense reimbursements for District Leader August and Mid-year trainings to ensure the district director, program quality director, and club growth director were reimbursed for their meals purchased, up to $30 a day with supporting receipts. (Meal expenses are NOT covered by a per diem.)

MMR

DGL

Maria Martinez Riach
JDIT COMMITTEE MEMBER SIGNATURE

8/9/24
DATE

D. George Lund
JDIT COMMITTEE MEMBER SIGNATURE

8-10-24
DATE

DIT COMMITTEE MEMBER SIGNATURE

8/12/2024
DATE