

## **Position Description: Branch Auditing Committee Member**

The Branch Auditing Committee is comprised of an Audit Chair and 2 other Branch members none of whom may hold any other position within the Branch. They are elected every two years at the Branch Annual Meeting for a two-year term. Their function is to review the books/ledgers/records of key members of the Branch Executive (Treasurer, Secretary, and Membership Chair) and opine on the effectiveness of the Branch's work. They report their findings to the Branch membership at the Branch Annual Meeting. This should be done at least two weeks prior to the Annual Meeting.

### **Core Responsibilities**

1. Review Treasurer's books:
  - Treasurer's ledger showing all expenses and all income for the reporting year
  - Receipt book
  - Branch checkbook
  - Branch savings account
  - Bank statements
  - Record of membership dues payments
  - The audit should ensure that each expense is clearly entered into the ledger and that there is a receipt for each expense that was paid out. All income should be individually entered. For example, membership dues should not be entered as a total, but rather each member's dues should be recorded as a separate line item in the ledger.
2. Review Secretary's books
  - Ensure all minutes have been duly recorded and all decisions properly recorded. Each recorded meeting should also contain a list of attendees. The secretary's book should also contain copies of all incoming and outgoing correspondence.
3. Review Membership Chair's books
  - Ensure there is an up-to-date list of the names and contact information of all Branch members, along with application forms for any new members.
4. The Audit Chair provides a written report of findings, including an opinion regarding the effectiveness of the Branch's activities, signed by each member of the Audit committee and presents it at the Branch Annual Meeting.