



Audit Committee Statement

District 112 New Zealand North Audit Committee Statement 2022 - 2023

Audit Committee

Chair - Aroha Heene

Member - Allister Jennings

Member - Shane Fenton

We confirm we are appointed by the District Director and have training/ background in basic accounting and experience, we do not form any part of the district executive committee

The District Audit Committee is responsible for reviewing and substantiating whether District funds have been spent in accordance with the mission and governing documents of Toastmasters International.

The audit was conducted in accordance with the Policy and Procedures of Toastmasters, International and Toastmasters New Zealand North District 112 Procedures Version 11 [effective 18 Sept 2022] and Toastmasters New Zealand North District Expenses and Travel Policy issued in terms of District 112 Procedure 12.7 [effective 1 July 2022]

Mid-year report completed - for the period July 2022 through December 2022

The audit for the 6 months ended 31 December 2022 was completed in February 2023.

End-year report completed - for the period January 2022 through June 2023

The audit for the 6 months ended 30 June 2023 was completed in September 2023.

The committee verified that expense claims were appropriately approved with supporting documentation and are satisfied there was no unauthorised use of funds. The District financial reports accurately reflect District income and expenses.

Toastmasters WHQ Audit Committee Guidelines have been fully complied with for the 6 months to 31 December 2022 and for the 6 months to 30 June 2023

Attached herein:

1. Audit Committee Feb 2023_20230215_0003
2. D112 Cert of Half yearly results 31 Dec 2022
3. D112 Narratives for the Certificate_Dec2022
4. D112_Certification and Audio Committee Year end sign of Documents_30June2023
5. D112_Quarter 4 Certification_June2023
6. D112_Narratives Pages_Quarter4_2022-23

Aroha Heene

District Audit Committee Chair





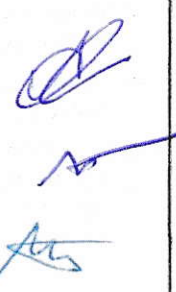
Audit Committee Guidelines


112

District #: _____

Circle one: Mid-year Audit or Year-end Audit

PROCEDURES TO BE COMPLETED	COMPLETED BY
A. ORGANIZATION	
<p>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:</p> <ul style="list-style-type: none">◆ 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.	
B. SUBSTANTIATING TRANSACTIONS	
<p>2. To ensure that all transactions are adequately supported, perform the following procedures:</p> <ul style="list-style-type: none">◆ 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.	


PROCEDURES TO BE COMPLETED	COMPLETED BY
C. POLICY REVIEW	
<p>3. To ensure that transactions were executed within the company policies, perform the following procedures:</p> <ul style="list-style-type: none"> ◆ 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.) 	



 AUDIT COMMITTEE MEMBER SIGNATURE

14 Feb 2023

 DATE



 AUDIT COMMITTEE MEMBER SIGNATURE

14th Feb 2023

 DATE



 AUDIT COMMITTEE MEMBER SIGNATURE

FEB 13, 2023

 DATE

Exception noted - no evidence provided for the pre-approval of transactions over \$500, or pre-approval of transactions before the use of a debit card. Post transaction approval documentation was available and sighted.

INSTRUCTIONS:

1. Complete all sections on the Narrative tab.
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**

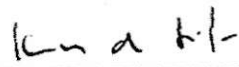
NOTE: This certification form must be complete for the report to be accepted by World Headquarters. Reserve funds will not be released until World Headquarters receives the completed report.

In Base Currency	NZD
Monthly Net Income/(Loss)	(2,796.26)
Year to Date Net Income/(Loss)	17,504.61
Total Available Funds	143,252.48

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 2022-2023 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 2022-2023 term.

Dated this 17 day of April 2023


District Director (for the year audited)



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 112 for the 2022-2023 term in accordance with the Audit Committee Guidelines* and believe that this report properly reflects the operation for that term.

Dated this 17 day of April 2023


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).

In the following white cells, include a brief narrative (description/explanation) of the monthly income, revenues and expenses associated with each category of the Profit & Loss Report. Explain if the monthly activities aligned or did not align with the District budget and the District Success Plan. A separate sheet may be used. For each of the four Quarter Reports, **all sections of this narrative page must be completed in order for the report to be accepted by World Headquarters.** The questions in the boxes are to help you formulate narratives. If needed please delete the questions, and replace them with your narratives.

Membership Dues Allocation

Membership payments received less than budgeted for.
Many factors have impacted this: Several clubs were suspended and members have not renewed their membership in multiple clubs.

Conference Net Income/(Loss)

The conference is to be held in May 2023.
The conference committee has budgeted for a breakeven.

Fundraising Net Income/(Loss)

No fundraising events were held. None budgeted for.

District Store Net Income/(Loss)

No district store.

Marketing Outside of Toastmasters

Our events are marketed, mainly on FaceBook, 50th club anniversaries, and area/division contests.

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Recognition

The main focus of our District this half-year was on Division Conferences and Awards Celebration Night for 2020/21 and 2021/22 years.
Budget was set aside for conference giveaways.
There were no unexpected expenses.

Club Growth

Support Workshops were conducted with an emphasis at COT to realise that our membership and club standing is not in good shape.
We have provided supportive workshops in many areas. These include club coaching, judging, personal success plans and Club supportive programs (for clubs without coaches). The reversal of accruals at 30/6/2022 has caused the negative expense.

Public Relations

We continued to promote on FaceBook the events of our clubs. Two clubs achieved their 50th birthday one in August, and another in September.
The continuous use of Facebook has been encouraged and the uptake up has improved. The Daily Postings are ongoing. e.g. Monday, Moment etc. Facebook Boosting and Google Ads are used. No outside contractors have yet been used.

Education and Training

The main focus of our District this half year was on DOT and COT.
There were no unexpected expenses.
DOT event was held in the same venue as DEC and therefore, costs were coded to Administration. COT workshops were held on Zoom. These resulted in a low expenditure.

Speech Contests

The main focus of our District this quarter was on Humorous and Table Topics contests, at the Area and Division level.
There were no unexpected expenses.
Spending was lighter than expected on venue hire. Many Areas opted to have combined contests to encourage higher numbers to attend and economise on costs. Also, the hybrid format helped to hire smaller venues. These contributed to a low level of expenditure than budgeted.

Administration

Zoom subscription was the major expenditure.
The reversal of last year's large accrual for courier fees (\$2K) kept the overall expenditure low.

Food and Meals

Some refreshments at Speech Contests were coded under this category. The expenditure is negligible.

Travel

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The travel-related events were the International Convention, District Training/Exec Meeting, and Area Director Visits. Reimbursements were made for the events mentioned above. Registration fees and Travel expenses of the International Conference have been accounted for under Travel. We did not seek reimbursement from TI for ground travel.

Lodging

International Convention and a Club 50th Anniversary Event were the main items of expenditure in this category. There were no unexpected items of expenditure. Lodging during International Convention far exceeded the budget (\$6.1K Vs \$4.5K). The expense was under-budgeted.

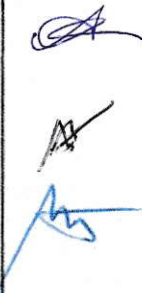
Audit Committee Guidelines



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 AUDIT COMMITTEE MEMBER SIGNATURE

28/9/2023

 DATE



 AUDIT COMMITTEE MEMBER SIGNATURE

28/9/2023

 DATE



 AUDIT COMMITTEE MEMBER SIGNATURE

Sept 27, 2023

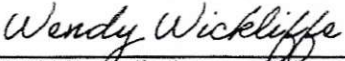
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In Base Currency	NZD
Monthly Net Income/(Loss)	<u>(6,752.33)</u>
Year to Date Net Income/(Loss)	<u>31,482.67</u>
Total Available Funds	<u>118,383.89</u>


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Dated this 15 September day of 2023

 District Director (for the year audited)

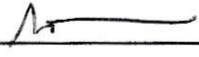

 District Finance Manager (for the year audited)

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Dated this 27 day of September 2023

 Chairman

Audit note: The NZD translation on USD assets is misstated due to a foreign exchange valuation difference


 Member


 Member

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Dated this 15 September day of 2023

Wendy Wickliffe District Director (for the year audited) Ken A. H. District Finance Manager (for the year audited)

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[Signature] Member [Signature] Member

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Membership Dues Allocation

Membership payments - Promoted to members the early payment before TI's increase in membership fees. The uptake was positive. This helped to get closer to budget.

Conference Net Income/(Loss)

The conference held in May was a resounding success netting a surplus of \$1,833.

Fundraising Net Income/(Loss)

No fundraising events were held or budgeted for.

District Store Net Income/(Loss)

No District Store.

Marketing Outside of Toastmasters

District continued to use Google and Facebook advertisements as the main tools and the PRM continued to be active on promoting regularly on Linked-in and our social media pages to highlight the benefits of being a toastmaster. Most of these promotions were at minimal cost with a good reach externally.

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Recognition

Expenditure was on Pins and Badges and other incentives. The expenditure remained within budget.

Club Growth

Club growth is very low because of the reversal of a large accrual from last year.

Public Relations

Focus was on engaging with members. Monday to Friday posts initiated with a theme for each day of the week e.g., Wednesday - word of the day, Friday - toastmasters funny. This was replicated on instagram as well.

Education and Training

DOT held with outgoing and incoming district officers to complete the handover for all roles. Review 22-23 strategies and help shape 23-24 district strategies. Venue booked for district awards and district training 23-24.

Speech Contests

International speech contest expenses in last quarter

Administration

IT subscriptions were the main items of expenditure.

Food and Meals

DOT lunch for strategy meeting held at DOT

Travel

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Travel for DOT

Lodging

Lodging for DOT