

INSTRUCTIONS:

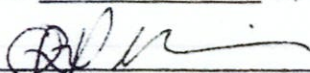
1. Complete all sections on the Narrative tab.
2. Fill in the white cells below with the appropriate information and print out this page.
3. Obtain related signature below. **Typed signatures are not acceptable.**
4. Distribute monthly reports per Toastmasters International protocol 8.4, to the District 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**

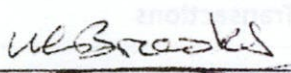
NOTE: This certification form must be complete for the report to be accepted by World Headquarters. Reserve funds will not be released until World Headquarters receives the completed report.

In Base Currency	NZD
Monthly Net Income/(Loss)	(49,201.51)
Year to Date Net Income/(Loss)	40,098.16
Total Available Funds	141,877.24

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 2024-25 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 2024-25 term.

Dated this 10 day of October 2025


District Director (for the year audited)


District Finance Manager (for the year audited)

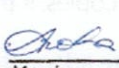
Complete only for the Mid-year Report and Year-end Report:

2. We, the undersigned members of the Audit Committee, have examined the records of District 112 for the 2024-25 term in accordance with the Audit Committee Guidelines* and believe that this report properly reflects the operation for that term.

Dated this 20 day of OCTOBER 2025


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

We received higher than normal Membership dues, as Club membership increased

Conference Net Income/(Loss)

Conference recorded a slight profit, as a Grant was provided but not Budgeted for

Fundraising Net Income/(Loss)

This due to the Awards Night lunch held in Sept 2024, for the people that arrived early for the Meeting and Training in the day

District Store Net Income/(Loss)

N/A

Marketing Outside of Toastmasters

Major focus was pushing for the Toastmasters Brand name to get out to the public.
With a late start in the year, went over Budget to the last minute costs coming through and the Accruals

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Recognition

The main focus was recognising members and clubs, we purchases through trophies and awards

Club Growth

We have rebuild clubs and shown support on providing banners and flags.

Public Relations

Promoted through Mailchimp and the standard tools available, nothing unusual

Education and Training

Training and Education sessions are set up and paid for but a for next year incoming area and division directors.
Throught out the year we ran a lot of education and training sessions but majority were online that lead to a big cost savings

Speech Contests

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.

No Speech Contests were ran this month. Throughout the year we encouraged the Division Directors to utilise the budget but also to save where possible

Administration

Standard costs went through

Food and Meals

Standard costs went through

Travel

Budgeted for the District Director to do another travel overseas but this never happened hence over budgeted

Lodging

Budgeted for the District Director to do another travel overseas but this never happened hence over budgeted

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.

No Special Events were run this month. Throughout the year we encouraged the District Officers to utilize the budget outside to save where possible.

Administration
Standard costs went through

Food and Meeting
Standard costs went through

Travel
Budgeted for the District Officer to do another travel overseas but this never happened hence over budgeted

Outgoing
Budgeted for the District Officer to do another travel overseas but this never happened hence over budgeted

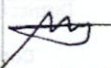


Audit Committee Guidelines

District # D112

Program Year: 2024/2025

Check one: ☐ Mid-year Audit ☒ Year-end Audit

Procedures To Be Completed	Initials
A. Organization	
1. Obtain all supporting documents for the Mid-year or Year-end Profit and Loss Statements from the District Finance Manager, 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 non-Concur supporting documents in the order they appear on the Receipt Register and Check Register. Receipt supporting documents should be placed behind the Receipt Register, and payment supporting documents should be placed behind the Check Register.	  
2. Obtain the Audit Committee Concur logins and related training materials from the Finance Manager or District Finance at WHQ	N/A
B. Substantiating Transactions	
1. To ensure that all non-Concur 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 Check 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. If they do not, make a note.	  
2. To ensure that all Concur transactions are adequately supported, perform the following procedures: - Use the Concur Auditor logins to emulate the District Director and Finance Manager's profiles to access their previously approved reports. - Trace and agree all transactions on the Bills Register to their respective supporting documentation in Concur. - Place a check mark (✓) on the Bills 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. If they do not, make a note.	N/A

If assistance is needed with Concur, please contact the District Finance Team at districtreports@toastmasters.org or districtconcur@toastmasters.org

Procedures To Be Completed	Initials
C. Policy Review	
1. 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. Cash and cash equivalents, including but not limited to non-Toastmasters gift certificates, gift cards, or any other stored-value products, are not permitted. ▶ Identify travel expenses and ensure the District is not expensing fuel costs or vehicle rentals. Instead, the District may reimburse for mileage. ▶ Review all meal expense reimbursements for District Leader August and Mid-year trainings to ensure that if the District Director, Program Quality Director, and Club Growth Director were reimbursed for their meals purchased, they only received up to \$50 a day with supporting receipts. (Meal expenses are NOT covered by a per diem.)	N/A <i>[Handwritten initials: AS, AK, O]</i>

[Signature]
 Audit Committee Member Signature

OCT 20, 2025
 Date

[Signature]
 Audit Committee Member Signature

OCT 20, 2025
 Date

[Signature]
 Audit Committee Member Signature

OCT 20, 2025
 Date