



TRUSTEE

## Trustees, Duties of (All Levels) (Refer to Sec. 814)

(An audit is a process involving the verification of the accounting for all monies received by the Auxiliary and all monies disbursed by the Auxiliary, among other things.)

All Audits are to be completed by the elected Trustees:

- With a minimum of two (2) in attendance. At least one (1) must be an elected Trustee.
- The President, Secretary, and Treasurer should attend the audit. They are not allowed to perform the audit.
  - The Auxiliary Officers must make every effort to conduct the audit at time and place that allows all the appropriate Officers to attend. Having an audit on a Monday morning when two of the Trustees work does not allow them to do their duty as Trustees.
- After a motion is made to accept the audit, a signed and completed copy of the audit is forwarded by the senior trustee to the Department Treasurer.
  - The Department Treasurer is going to review the audit for errors and anything that appears out of order.
- A pro tem can be appointed to audit the books under extenuating circumstances. It shall be the duty of the Trustees:
- To properly audit the books and records of the Auxiliary Treasurer and Secretary no later than the end of the month following the expiration of each quarterly period.
  - o Why do we need to audit the books and records of the Secretary? It is your responsibility to verify that disbursements were approved by the Auxiliary by proper motion and vote or if the disbursement is covered by a Standing Rule. Every disbursement must be checked for Auxiliary approval in the Secretary's Minutes or Standing Rules.



The audit is a process to verify the accounting for all monies received by the Auxiliary and all monies disbursed by the Auxiliary.

- Verify monies received are in the correct fund
  - Verify receipts for cash are shown
  - Disbursements by check – verify the check number, date, payee and purpose are shown
  - Verify the back side of reconciled checks are included
  - Receipts for purchases are included
  - Accounts are being reconciled monthly
  - Bond amount is sufficient and approved by membership
  - Appropriate tax forms have been filed
- Items to have on hand for an audit:
- Podium Edition: Bylaws and Ritual (Current edition)
  - Treasurer's Guide
  - Calculator
  - Membership Reports
  - Phone numbers for Department President and Department Treasurer

- Trustees and pro tems shall sign the audit.
  - Some Auxiliaries have the President and Secretary sign below the date of the audit to show they were present for the audit.
- All pages attached to the record books shall be signed/initialed by the Trustees at the time of the audit.
  - If corrections need to be made to the Treasurer's books or Secretary's books, that can't easily be made at the audit, adjourn and meet again.
- The Trustees shall submit and read the written report during an Auxiliary meeting.
  - At least one of the Trustees present for the audit should read the report and move to accept it.
- A motion to accept the audit is required.
- A copy of the accepted audit shall be included in the minutes record book.
  - The Trustees can sign multiple originals of the audit report or copies can be made of the original.
- Quarterly they shall record the date of the audit made and certify by their signatures in all books that the books and records were found correct.
- They shall verify all expenditures of the Auxiliary and certify by their signatures to the correctness of each bill before payment may be made of same by the Treasurer.
  - Trustees should carefully check each bill before authorizing payment. Verify that all items on the bill are appropriate for that event or donation.
- They shall, in addition to the foregoing, audit the records and accounts of all committees, Officers and members, having to do with the receipt and expenditure of the Auxiliary funds and perform such other duties incident to their office as the Auxiliary and District may direct or the law require.
- The Senior Trustee whose term expires at the next election serves as Chairperson and shall call the meetings for the audits.

- Audit reports must be incorporated in the minutes, but the Secretary may read only the balances.
  - It's easiest to attach a copy of the audit report to the Minutes and incorporate them by attachment. The audit report is attached to the minutes of the meeting when the audit was accepted.
- Any negligence on the part of the Trustees in carrying out the mandates of this section, or in attending audits, shall make them individually and collectively responsible, with any others, for and discrepancy.
  - If there is any doubt as to the seriousness of the duties of the Trustees, this section makes it clear. We expect Trustees to be diligent in their duties. Do not just sign a blank audit form or an audit form that the Treasurer has filled out.
- It shall be the duty of the Trustees to see that the offices of the President and Treasurer are bonded with an indemnity company authorized by National Headquarters or the Department.
- As surety in a sum at least double the amount of funds and value of property for which, so far as can be anticipated, the President and Treasurer may be accountable.
  - Example: If the Auxiliary averages \$30,000 a year in all Auxiliary accounts (checking/savings) the bond amount is \$60,000.
- The amount shall be approved by the body and the bond premium paid from their funds. A motion shall be made, passed and included in the Secretary's minutes. o Trustees need to verify:
  - The approved amount of the bond.
  - The required amount of the bond.
  - That the bond premium has been paid.
- The office of President shall hold the original bond of both offices.
  - Using MALTA, the Auxiliary can print multiple copies

- A copy of the President and Treasurer bond shall be incorporated into the minutes each year.
  - A copy of the bond needs to be given to the Secretary to include in minute book.
- Bonds do not cover gaming accounts, i.e., Bingo. (See the Treasurer's Guide)
- Should a Trustee resign, move away, etc., the Auxiliary will elect a member to fill in the un- expired term of that particular Trustee.
  - There is always some confusion on this issue. Trustees do not “move up.” Here's an example: The Auxiliary 2-year Trustee is moving out of state and resigns. The 3 year and 1-year Trustees remain in their respective office. The Auxiliary will hold an election to fill the office of 2-year Trustee and will complete that term.

**MARCH TRAINING WILL BE USING  
THE BOOKLET OF INSTRUCTIONS FOR TRUSTEES**







## NEED A RESOURCE?

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