



## District 72 Audit Committee Report – August 2023

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.

The audit for the 12 months ended 30 June 2023 was completed in August 2023. The committee verified that all expense claims were appropriately approved with supporting documentation and is satisfied there was no unauthorised use of funds. The District financial reports accurately reflect District income and expenses.

The committee found some authorised expenses did not fully comply with Protocol 8.4: District Fiscal Management section 8. Other District Expenses. These expenses related to conferences and training. The total cost was \$1637.

These expenses were discussed with the District Director and explanations were provided. While each expense had been considered (and in one case the expense was seen as offsetting a saving), the District Audit Committee reminds District Executive Committee members of their obligations to appropriately manage expenses of this kind and comply with all Toastmasters International fiscal protocols.

Toastmasters WHQ Audit Committee Guidelines have been fully complied with for the year to 30 June 2023. An audit was not completed in line with NZ auditing standards as there is no requirement to do so.

I thank the District Audit Committee of Diane Stempa DTM PDD and Tania Sales DTM for their commitment to performing this audit during challenging times. I also thank District Finance Manager, Sheryl Ryan, for the way the financial records were presented. It helped the audit process immensely.

Joy Ackrill DTM PDG  
District Audit Committee Chair