

## Treasurer Training 01/15/2020

My background: BS in Mathematics and minor in Civil Engineering, MS in applied Math 1965, Programmer, Community College Teacher, Software Quality Assurance, 2<sup>nd</sup> Level management of 45 people, SIR member 2004, Branch Treasurer, Little SIR, Big SIR, Area Governor, Training Committee, Forms Committee, Activities Chair, Asst. State Treasurer. I wrote the first automated Excel version of the Form 28 in 2008. I am the author of the current Excel Form 28 last revised on 10/01/2020.

**Disclaimer:** We are here to discuss what is here and now with financial matters as seen by a Branch Treasurer. If you have questions for clarity, etc. please ask. We need a different forum if you want to change what is being done. You can bring up desires for changes today. That is fine, but we will not address them here today.

### Presentation

#### Introduction of financial players...

Stu Williams – 2021 President of State SIR – Corporate Leadership and spokesperson.

Area Governors and Regional Directors – Primary Branch interface to State SIR. Resource for Best Practices, Branch issues and questions. Monitor of Branch Health.

Roy Hodgkinson – 2021 State Treasurer – He is our Chief Financial Officer. He is our guide and leader in things financial. He pays the bills inside State SIR and to Outside Providers such as insurance, Taxes, Fees, Internet Services. He sends the Assessment letters to several branch officers including the Branch Treasurer and his “Snail Mail address” receives the Assessment checks.

Ron Saltgaver – 2021 State Assistant Treasurer – I collect and validate Branch financial information and send the consolidated information to State SIR for processing. I am here to help you get your Form 28 reports working for you and your Branch get your financial reports accepted and consolidated into the State Financial Database.

Dwight Sale – Rick Sale – Responsible for processing of all Financial information and the production of reports for Branches, State Level Officers and for organizations outside SIR (like State and Federal IRS). They provide the information for the total organization to communicate with each other and share data. They store SIR info in Master Databases.

#### Significant Financial Items

Each of you are a stand-alone corporation – Registered with IRS as a non-profit corporation.

You must submit financial records to the IRS. State SIR does this for you throughout year.

Your Big SIR is the President of your corporation.

Most of your BEC represents the Corporate Board of Directors of your corporation. IRS holds you responsible for your Corporation.

The SIR State organization is a holding Company that consolidates reporting, consolidates support, focuses guidance, and provides interfacing to Local, State of California, Federal entities,

and other entities (like Insurance) that are the result of the branches being part of a group of non-profit Corporations.

### **Branch Financial Reporting:**

Your Branch treasurer is required to report the financial transactions and financial status of your branch each month. It goes to your BEC and to the State Level Financial Officers. The detail of the amount of reporting to your BEC varies from branch to branch from big reports containing attachments with budget comparisons and trend analysis to simple reports like beginning and ending bank balance and list of checks written with their purpose.

The common denominator to these reports is the financial Form 28 report...

Form 28 reporting started as a written or a typed report and progressed to reports written on computers and now being shared from computer to computer. The content of the Form 28 was determined a long time ago and has been accepted as sufficient by State and Federal IRS organizations.

### **Form 28**

The Form 28 is a report on your Branches Finances. It is used outside your Branch for determining the health of your branch and for presentation of required financial information to organizations that insist on this report such as State and Federal Tax boards. It is also the foundation of your Non-Profit determination by the IRS.

Your current Form 28 contains the categories that the State and Federal IRS wants to see on your corporate financial reporting... For consistency, there are a set of categories that are needed and each is assigned a number, E.g. 101, 202, 302, 404... There is a description for each of these categories and what financial information they contain. See Treasurer's Training Handout for the definitions starting on Page 22.

Think of this Form 28 as you do with your personal taxes and the IRS 1040 form. The 1040 form is the information they want. You do not get to throw out the lines you do not want; you don't get to change Line Item wording (You do not get to change the purpose of the numbers), and you do not get to add new line numbers.

### **Let us look at the Form 28 report at a high level:**

Locate your Form 28 sample.

**At the top:** General information of the form

Branch Number, Region Number, Area Number, Report Month

**FORM 28, SONS IN RETIREMENT MONTHLY CASH REPORT****8**Branch 8 Area 18 Region 5  
Month September Year 2020

		Month	YTD
<b>BEGINNING CASH BALANCE (Total Cash)</b>	Line 1	\$19,271.09	\$15,752.95

**GENERAL ACCOUNTS**

## Receipts

101 Contributions		\$0.00	\$12,960.00
102 Interest		\$0.09	\$1.05
103 Other		\$0.00	\$0.00
<b>Subtotal General Receipts</b>	Line 2	\$0.09	\$12,961.05

## Disbursements

201 Printing, Supplies etc		\$0.00	\$1,517.96
202 Postage		\$0.00	\$479.39
203 Officers' Expense		\$0.00	\$59.09
204 Guest Expense		\$0.00	\$0.00
205 State Board Pro Rata Assessment		\$0.00	\$1,678.25
206 Other		\$14.00	\$126.00
207 Other		\$0.00	\$987.37
<b>Subtotal General Disbursements</b>	Line 3	\$14.00	\$4,848.06
<b>NET GENERAL gain/(loss)</b>	Line 4 (2-3)	-\$13.91	\$8,112.99

**CUSTODIAL ACCOUNTS**

## Receipts

301 Monthly Luncheon		\$0.00	\$15,630.00
302 Special Activities		\$0.00	\$0.00
303 Travel		\$0.00	\$0.00
304 Bowling		\$0.00	\$0.00
305 Golf		\$0.00	\$0.00
306 Rooster Items		\$0.00	\$0.00
307 Other		\$0.00	-\$86.58
308 Other		\$0.00	\$0.00
<b>Subtotal Custodial Receipts</b>	Line 5	\$0.00	\$15,543.42

## Disbursements

401 Monthly Luncheon		\$0.00	\$18,709.75
402 Special Activities		\$0.00	\$0.00
403 Travel		\$0.00	\$0.00
404 Bowling		\$0.00	\$0.00
405 Golf		\$0.00	\$0.00
406 Rooster Purchase		\$0.00	\$1,442.43
407 Other		\$0.00	\$0.00
<b>Subtotal Custodial Disbursements</b>	Line 6	\$0.00	\$20,152.18
<b>NET CUSTODIAL gain/(loss)</b>	Line 7 (5-6)	\$0.00	-\$4,608.76

<b>ENDING CASH BALANCE (Total Cash)</b>	Line 8 (1+4+7)	\$19,257.18	\$19,257.18
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CASH ELEMENTS	
Checkbook	\$13,903.89
Savings	\$5,003.29
Other	\$350.00
<b>Total</b>	19,257.18

MEMBERSHIP	
Members	306
Include HLM's	

10/7/2020

*Dan Casella*

Report Date

Treasurer

Dist: SIRFORM28@YAHOO.COM, Regional Director, Area Governor, Big Sir, Branch Secretary  
FORM 28, Rev 10/01/2019

Line

There are **two vertical columns** with labels at the top: “Month” and “YTD” (Year to Date)

**Monthly** column contains the individual **line item** entries for only for the month shown.

**The YTD** is the sum of entries for each line item number from previous months added to the selected month’s line item value. The previous month’s YTD sum for a given item is added to this month’s monthly value.

Next: Some rows have labels:

Line 1: Line 2: Line 3: Line 4: Line 5: Line 6: Line 7: Line 8:

These labels on the from are to the right of center... and there is sometimes a printed formula as well.

Monthly	YTD
Line 1: The value of Line 8: from last month.	The constant value from Line 8 of December last year
Line 2: The sum of Line 101 through 103	The sum of 101 – 103 YTD
Line 3: The sum of Line 201 – 207	The sum of 201 – 207 YTD
Line 4: addition Line 2 minus Line 3	Line 1 – Line 3 YTD
Line 5: Sum of 301 – 308	Sum of 301 – 308 YTD
Line 6: Sum of 401 – 408	Sum of 401 – 408 YTD
Line 7: Line 5 – Line 6	Line 5 – Line 6 YTD
Line 8: Sum Line 1 + Line 4 + Line 7	Sum Line 1 + Line 4 + Line 7 YTD

Line 8 is also named: **Ending Cash Balance** – this is the total financial worth of the branch – including everything money related.

The next section is **Cash Elements**: (at the bottom right of the Form 28)

**Checkbook**: Checkbook balance for the report month.

**Savings**: “True” savings account + Certificates of Deposits + maybe other accounts (totaled here)

**Other**: This is usually the “**Petty Cash**” used to make change at a luncheon. If the “Petty Cash” is taken out of the bank on the day of the Luncheon and Deposited with the Luncheon receipts, the “Petty Cash” is Zero. “Petty Cash” is non-zero if the luncheon chairman keeps the Petty Cash into the next luncheon.

**Total** = Sum of “Checkbook” + “Savings” + “Other”. **Total equals Line 8**: Ending Cash Balance.

**Members**: This is the number of members in your branch. It includes HLMs. There are no longer people who are “inactive”. **There are only “Members”**

This number is important: Your branch "Assessment" is based on this number from your Form 28. It is NOT based on the Form 27. The State Treasurer takes the Assessment "Members" from a complete month where no branches are missing. This is usually 2 months prior to the sending of the Assessment. The Total Assessment for the Year has been \$7.00 per person. Since our Treasurer sends out Quarterly payments to Insurance, the Treasurer divides the \$7.00 into 4 parts and pays it 4 times a year based on a fluctuating Branch Membership number.

**Report Date:** This is the date that you produced your monthly report. It is pre-set to the 10<sup>th</sup> of the following month as a reminder that the report is late if not received (by ME) by that date.

### **More observations on the Form 28:**

The Form 28 is divided horizontally into two large categories: **General Funds** and **Custodial Funds**.

**General funds** are money that are part of doing business in the branch.

**Receipts** are money taken in by the branch such as Dues, contributions, \$5 found on the floor, interest income from financial accounts, as examples.

**Disbursements** are expenses paid out for running the branch. Printing charges, postage, etc.

**Custodial Funds** are money that passes through the branch from a member to be paid out on behalf of that member. E.g. The member pays a luncheon fee at the luncheon sign-in table and the Branch then pays for the lunch. Some branches have Bowling where the member pays for bowling to the branch and the branch pays the bowling alley.

I found the following example may help understand General and Custodial.

The Branch decides to give a rooster pin to every new member. The branch buys the pin and gives it to the new member. This is a **General** fund transaction. Another: a member loses his rooster pin and wants to buy a replacement. The member gives the money to the secretary and the secretary gives him a rooster pin that the branch has purchased. This is a **Custodial** transaction. All Custodial transactions should be designed to break even: "amount in" equals (or nearly equals) "amount out".

The **IRS tracks certain branch Activities** that are Custodial: Luncheons, Holiday Parties, Golf, Bowling, and Travel, on the Form 28. Significant funds pass through for these functions. We do not want that money to become taxable.

### **Error Messages from Form 28:**

You have been asked to enter data in a Form 28 Excel Spreadsheet and you get an error message.

**#Value** – This message indicates that a formula at this location has encountered information that it (the formula) does not recognize. There is an error in the calculation or a cell that is used in the formula is "Not a Number" (e.g. The cell contains text instead of a pure number).

**“Not a number”** – message to the left of the Monthly Line Item... This message says the cell in the Monthly column contains a “Space”... It is not made up of solely numeric digits or a period “.”.

Excel from 10 or more years ago would allow a “blank” (“space bar”) to represent zero. Newer versions of Excel insist on only numeric. The hard part of “Space” is that it is invisible. The only way I have found to know it is there is to position the cursor at the end of the entry and use a “Backspace” to see if the cursor backs up... If it does back up, you deleted a “Space”.

### Any Questions so far?

**NOW:** Let’s take on a difficult subject: **Monthly Reporting!!!!** This should not be difficult, but it is...

The monthly report period **VARIES** from Branch to Branch!!! It is based on the Luncheon Meeting date (when we do not have the pandemic) and **NOT the calendar** first day of month to Last day of month.

Let us say it is November 2020. Your Branch meets on the 2<sup>nd</sup> Tuesday of the month – Nov. 13th. Your financial reporting period is the “End-of-Day” of your November luncheon and back in time to the “End-of-Day” of last month’s luncheon. The transactions that count in the November Form 28 are from October 14<sup>th</sup> though November 10<sup>th</sup>. This is 10 days in November plus 18 days in October. Since the luncheon meeting is November, that makes this the November report. It is not late until December 10<sup>th</sup>

In my opinion this was set up this way because most, if not all, transactions of significance happen on the day of the Luncheon meeting. You process all these transactions from that day and before, and you are ready to release your Form 28 report.

I would say that 90% of our branches do reports based on Luncheon Date. In the 90% there is some shuffling if the meeting date shifts due to holidays. If your meeting was the first Monday of the month, you could have only 1 day in the reporting month and the rest in the previous month. Your report is still not late until the 10<sup>th</sup> of the following month. What if you met on the Last Thursday of the month? In our November example, you would have 26 days of November and 2 days in October. That is a lot of November. The problem here is you need your Form 28 report in my hands in 14 days.

You **Do Not need BEC approval** before sending me your report. When I was my Branch’s Treasurer, I normally email my Form 28 and other financial additions to my BEC members. In two to three days without comments for changes, I send it to the Assist. SIR State Treasurer and outside distribution. The Form 28 report will still need approval, on the record, at the next BEC meeting.

I, the treasurer, make out the Form 28 report; get some review; and send it to distribution. Oh, no, someone finds an error or I find an error after I send it to the distribution. Oh, I **can** send an amended report. It happens and I (ME) will take a changed report, or two or three... sometimes life happens. I must remind you that December does not allow changes after January 10<sup>th</sup>. This is not exactly true as I can take changes up until end of day on the 14<sup>th</sup> when I deliver it to the Finance Database team. I CANNOT make any changes to 2020 after 1/14/2021.

Only one branch holds the record for the earliest valid submittal (in the period prior to the Pandemic). Normal branches cannot beat this record. How is that? During normal meetings month, I received a

non-zero report with valid accounting for luncheon money exchanged 1 week before the scheduled luncheon. How is that? I had to call them. Their venue came up with a scheduling conflict and they had to schedule a week ahead.

**Final comment about December 2020.** The **bottom Line 8: of December** is the **starting value of Line 1 (Monthly and YTD) for 2021.** This cannot be changed as the State and Federal reviewers, require 2020 ending to match 2021 beginning. I have noticed that some treasurers are making changes to previous months in the next month's report. (A check finally cleared.... Who knows what?). I can make that happen on all months except December. There is no place to correct the line items for a previous year as they are now 2021 months and are all zeroed for the new year. December 2020 needs to be fully consolidated before the final December upload submission or you must live with it for 2021.

#### **Line item Other:**

You can use the several line items that are labeled "Other". This is for some items that just do not fit into the numbered line items that have names. **If this entry actually has a related line item name, use the proper line item.** You can make comments to the right of the report area.

The word "Other" in these 6 locations can be Changed/Edited (on a monthly basis) to some other description. This may allow a description that will explain what this item is for. If this is ongoing revenue or expense, please use the same "Other" has you did last time. Using line 206 now and 207 later for the same expense is not helpful.

#### **Contributions to good causes.**

As you have a charter for "Non-Profit" 501 C (3), **SIR is not allowed to make charitable contributions to Organizations or Causes outside of SIR, no matter how deserving.** As Treasurer or as a BEC member, you need to check that this is not being done.

#### **New Topic:**

**You are NOT the treasurer, but you receive his financial report for your approval.**

#### **What should I look for?**

If you are part of the Branch BEC, I would hope you also received an additional report(s) on all the checks that were part of this report. They should be summed into the Form 28 Monthly Line Items.

#### **Things to look for:**

Is the report for the expected Month and Year? At times, a treasurer will send out the **wrong report.**

Does the Line 1: Monthly Line 1 value **match** last Month's Monthly Line 8: ending value? If it does not, there have been changes to previous months... (who knows which month and where)

Is **Line 1: YTD** the same as last month's Line 1 YTD? It should **never change.** This is the December last year Line 8 value.

Do the entries in the line **items look reasonable?** (relatively huge numbers, negative numbers, etc.)

Were these expenses **approved** expenses? Were they discussed in a previous BEC meeting?

Are the YTD numbers getting larger YTD sums previous months? Hope so. Keep your last report for next BEC meeting.

Did a **YTD change with no Monthly entry**? This means something in previous month(s) changed.

Does Line 8: **Monthly** value **equal** Line 8: **YTD** value. If they do not, there is a problem with addition.

Does Membership count look correct? – Is it the **current membership count**?

Does “Cash Elements” sum to the “Total” and does **“Total” equal the “Line 8”** value? They should be identical. They are both the total net worth of the branch.

Does the **Report Date** look like **the day the report was generated** and not the “Late Date”?

If **None** of these are bad – You can Approve his report...

### **Difficulties I have had in 2020 that need correction.**

Rarely, but sometimes, I (Me) need to be able to contact your Treasurer about a Form 28 submission. Mistakes are made and I will catch most of them.

Email submission: I am of the habit of responding to each Form 28 submission soon after I receive it. Most times: same hour or nearly always same day. Please look for an acceptance email from ME. If I do not get back to you, your (or my) email may have been dropped into a black hole (or a SPAM folder). I normally respond to each email communications from you (including those in SPAM). If you get a positive response from me, you can be assured that I have also done a validation of your data and found no problem. You are all set... See you next month.

I validate the data that you send. If I find that I cannot process your form 28, I need your attention. I usually send a return email that describes what problems I am having. Please look for reply emails from me. Some of you use a non-standard email to send your reports but don't use it unless you are sending a report. **I need an email address where I can reach you sooner not later...**

**You are having difficulties sending your report.** What can you do? I hope the problem is temporary. You **are allowed to talk to me** by phone and I will take the information over the phone. I keep duplicate books for the Form 28 processing. This is why I can receive information over the phone. If you lose all of your data, I can quickly send you a file that includes everything you have sent to date.

I also have suggestions on what you can do to fix most problems...

Contact me: Ron Saltgaver Home: 925-443-0693 Cell: 925-784-1786

Email: standard: [SIRForm28@Yahoo.com](mailto:SIRForm28@Yahoo.com) --- Yes, that is me – Ron Saltgaver... no one else reads it.

Other: [SaltgaverJob@comcast.net](mailto:SaltgaverJob@comcast.net) -- This is only me too.

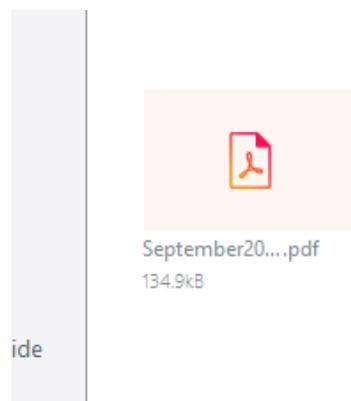
I read both of these several time a day... It is just me...

You can send the same email to both names and that works too... Just don't expect two reply emails that are identical. I check and know if you sent a duplicate...

My processing hours: I usually start checking for submissions about 9:00 in the morning and will continue to check periodically (between other projects) during the day up until about 1:00 a.m. I will take calls up to about 12:30 a.m. but I may be half asleep — but half may be enough to help you.

You can send me “Snail Mail”, but unfortunately letters to Livermore can pass through Sacramento, Oakland, and then Livermore. This has taken as long as 4 postal – working days to get to me. Your Form 28 needs to be in my hands by 10<sup>th</sup> or your late... Better **send it before the 5<sup>th</sup>**.

**Things where you may have had trouble.** I get several requests to send you items and you have trouble **downloading** them. My email may contain the box shown below



. If you click on it almost anywhere in this box you get a preview of the attachment, but you cannot use it for data entry. It is “Read Only”. If hover over the bottom right area of the same box you get a menu to open. Click the arrow. A new menu asks how you would like to open this. Example below: it is in PDF format for download. This download gives you a choice of software to open the attachment. Once you see the option box. Click on open with... depending on its file type. The example just below will open with a PDF reader like Adobe PDF Reader... You can now edit the file.

**More:**

Some of our Treasurers are not entering checks until they are cashed and appear in a bank statement. That is O.K. but some of these treasurers are putting the cleared checks into “Previous” months where they were written. **I allow this most of the time.** Practically, it should be entered into the month that you show it cleared.

A majority of our Treasurers consider a check “Cashed” or “Cleared” when written. These checks are immediately recorded in the correct month. The only drawback is when you submit a reconciled Bank Statement at your board meeting. The Bank’s ending balance will not always match your “Checkbook” balance due to checks and deposits clearing.

In the paragraph two above, I made the statement. **“I allow this most of the time”**. The exception is the month of December!!! Once my collection of the December processing is closed and I send it to the

SIR State processing, ALL data for 2020 is **frozen** to me. I CAN NOT make changes!!! The **Line 8: Ending Cash Balance** is “Locked” and becomes the “Locked” **Starting Balance** for 2021. The IRS wants to see these number as identical.

Anything that comes up relative to the December 2020 (or before) Form 28 reports, after January 13<sup>th</sup> 2021, must be handled in the January 2021 Form 28 report.

### **FORM 28 History**

This information report has been around since the creation of SIR in 1958.

In 2006, I became an Area Governor and was receiving Form 28 reports from 7 of my branches. The paper method of filing reports was not working well to be able to see what was happening. Since I have been using spreadsheets since the early 70's, I created a spreadsheet for the Form 28 report that would allow me to see all of the year's data for a Branch in one screen.

This was a success for me. The calculations were done for me and were correct. (Unfortunately, the generation of the Form 28 monthly report was a complicated series of formulas to make the desired month appear, but it worked). I shared the spreadsheet with other treasurers, and it was popular enough to become the Excel version of the Form 28 report. There were some difficulties with generating the monthly report for a previous month. It was possible but not obvious on how to do it.

Treasurers did their own spreadsheets also. Several years went by before I came across one treasure's report that was organized by having separate worksheets for each month of the year. You just had to select the month that you wanted to see. I stole (but thanked him) the spreadsheet; made the formulas consistent; added tests; and protected the formulas so they would not be destroyed. The hard part was that you had to find the “List of Monthly Worksheets” at the bottom of the worksheet. I started showing this version to others and it caught on once you saw how it worked. I presented this new idea to a State Level Board meeting and immediately got a “Cannot do that” from the Regional Directors. I showed them how it worked and they changed their decision to “Let's do it, now”. It was too easy to use and it was always easy to find the month you wanted. The complicated formulas went away. The most difficult formula was adding this month's “Monthly” line item entry to Last month's YTD line item total and putting the result into This month's YTD field. It works on Apple with “Numbers” also.

Sometime people open the Form28 from the website and they have difficulty seeing the Setup Page

8										
9	<u>Enter the following initial data:</u>									
10		Branch	200							
11		Area	0							
12		Report Year	2021							
13		Beginning Cash Balance	\$100.00						(Normally the ending cash balance (Line 8) of	
14		Beginning Number of Members	100						(Normally the ending number of members fro	
15										
16		Name of Branch Treasurer:	Mr. Treasurer							
17		(If a new Treasurer is appointed during the year, enter his name								
18		at the bottom of Form 28 for the first month he submits the report.)								
19										
20	<u>Entering Monthly Accounts' Data:</u>									
21	Enter data in the "Month" column for each month's worksheet.									
22	Sub-totals, totals and YTD figures will calculate automatically.									
23										
24	<u>Entering Cash Elements and Membership Data:</u>									
25	Enter Checking, Savings, Other, Membership and Report Date.									
26	Totals and Treasurer's name are completed automatically.									
27										
28	<u>Printing and Distributing Monthly Reports:</u>									
29	Each monthly worksheet can be printed without further formatting.									
30	It may also be copied/saved as an individual file (Excel or PDF)									
31	for ease of distribution via email.									
32										
33	<u>Monthly Reports are sent to:</u>									
34	Assistant State Treasurer (SIRFORM28@YAHOO.com), Regional Director,									
35	Area Governor, Big Sir, and filed with the Branch Secretary									
36										
37	<u>Default Report LATE Dates (automatically filled in - can be typed over here or on monthly report)</u>									
38		Jan	2/10/2021							
39		Feb	3/10/2021							
40		Mar	4/10/2021							
41		Apr	5/10/2021							

You use the mouse to left-click on the "Setup" tab. The Setup worksheet opens and the "Setup" rectangle at the bottom is highlighted. When finished there, Left-click on "JAN" to begin.

If you cannot see the very bottom line with these words ( Setup JAN FEB ...,

you need to resize your open application windows screen as you have something obscuring the bottom of this page. This is how you click to reach the month you desire. There is usually a left-click-hold on the lower right corner of the application window page. If you cannot see that corner, you may have to move the entire application window up until you can see the bottom. Get a knowledgeable friend or family member to help. My 22 year old grandson works for me.

### End of Year Audit

If you are called to be on the audit committee, be calm. It is not that difficult. If the Big SIR asks you do the audit, you are not last Year's Treasurer or Last Year's Big SIR.

### **Follow the money.**

Can you see the where the money (cash or checks) that came into the branch was listed?

Can you see items in the Treasurer's Books or Ledger that show what checks were written for what item. Are all checks account for?

Where these purchases approved?

The Formal audit report, Form 29, is two pages long. (Yep, only 2.)

Page 1 is a listing of the December 2020 subtotals with some calculations. Just copy the numbers. The sums should match. Page 1 done.

Page 2 contains 9 True/False questions. NOT all answers should be YES (especially questions 2 and 9). If the earned answers are not a bad answer, you have finished your report... You can sign page 1 and submit the report back to the BEC.

A copy of all your Audit report, with a copy of the Form 28 report for December of last year, goes to your Area Governor. (I do not get it directly, nor does Roy or Stu or Dwight).

**Wait a moment.** What if something is being done improperly by the Treasurer? You have to check the other box. Now you are in for it! (Just kidding). You mark it as wrong and **you** must write a summary of what needs to be done for this item to be proper in the future. You can discuss this with others (including the treasurer) and write what needs to be done. These additional pages go into your Audit report.

Some Audit questions can be answered N/A (not applicable), e.g. we do not have any Property that needs recording, or the Secretary maintains that list.

With most of the Branches, the Treasurer's monthly report is presented to the BEC each month. The entire BEC is doing a "Mini" audit at each BEC meeting. Audit Question 1 should have been determined and fixed at those BEC meetings.

### **Want more information:**

If you go through the available training documents for Treasurer that are found on the SIRINC website, you can find the Treasurer's Training Handouts. This is a more detailed explanation of the Treasurer's position and duties and gives an in depth look at the current Form 28. I keep updating the Treasurer's Training document each year to clarify what Treasurers need to do.

### **More Questions???**

**Thanks for attending!**

**Here is Roy:::::**

**Leadership Training: 01\_12\_2021 by Assist. SIR State Treasurer**