

# USMS Convention — Jacksonville, Florida. 2011

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| <b>Committee Name:</b> Audit              | <b>Session #:</b> 1                             | <b>Report #:</b> 10 |
| <b>Committee Chair:</b> Jill Gellatly     | <b>Vice Chair:</b> Paul Griffin                 |                     |
| <b>Minutes recorded by:</b> Jeanne Ensign | <b>Date/time of meeting:</b> Sep 14, 2011, 5:15 |                     |

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## Actions Requiring Approval by the HOD:

1. NONE

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## Motions Passed:

1. NONE

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|---|------------------|---|
| <b>Number of committee members present:</b> 5   | <b>Absent:</b> 2 | <b>Number of other delegates present:</b> 1 |
| <b>Committee members present (list all, including chair and vice chair):</b> Jill Gellatly, Phil Dodson, Jeanne Ensign, Ralph Davis (ex-officio), Susan Kuhlman (ex-officio), |                  |   |

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## Minutes

The meeting was called to order at 5:15pm.

1. The committee discussed Manual of Accounting Procedures (MAP) and coordination with Finance Committee  
Should audit committee develop MAP for sections not finished? The cash disbursements section is complete. There are no issues based on clean opinion received from auditors' for 2010 audit report, or in the internal control letter, but the committee feels we should move forward with the development.  
After discussion, the Committee decided to take the following steps:
  - a) Review FOG for references to MAP
  - b) Based on the review of FOG and uncompleted sections, AC will identify critical routine processes needing development.
  - c) Determine whether to purchase a canned program or develop to from scratch.
  - d) Develop a schedule and timeline, including drafting by national office staff and review by committee members.
2. Update from June meeting: Susan gave an update on the steps that have been taken to date on the auditor's recommendation to develop a written disaster recovery plan.
3. The Committee will propose to Finance Committee that the attached Segregation of Duties paragraph for MAP be adopted.
4. Update from June meeting: The Committee discussed the status of the checklist being developed by the National Office of steps to be taken when entering into a contract with an outside party.
5. The Committee discussed some changes to FOG that will be recommended to Finance Committee some changes to FOGs

The meeting was adjourned at 6:15pm.

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