



# TRUSTEES' REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of \_\_\_\_\_

Department of \_\_\_\_\_ For the Fiscal Quarter ending \_\_\_\_\_, 20\_\_

**FISCAL QUARTERS:** Jan 1 to March 31      April 1 to June 30      July 1 to Sept 30      Oct 1 to Dec 31

FUNDS:	Net Cash Balances at Beginning of Quarter	Receipts During Quarter	Expenditures During Quarter	Net Cash Balance at End of Quarter
National and Department Dues (Per Capita Tax)				
Admission or Application Fees (Department)				
Post General Fund				
Post Relief Fund (Poppy Profits, Donations, etc.)				
Post Dues Reserve Fund (See Sec 218, Manual of Procedure)				
Post Home or Building Fund (including savings but not real estate)				
Post Canteen or Club Fund				
Bingo Fund				
Bonds and Investments Not Credited to Funds				
<b>TOTALS:</b>				

OPERATIONS	RECONCILIATION OF FUND BALANCES
Have required payroll deductions been made? <input type="radio"/> Yes <input type="radio"/> No	Checking Account Balance
Have payments been made to the proper State	Less Outstanding Checks
And Federal Agencies this Quarter? <input type="radio"/> Yes <input type="radio"/> No	Actual Balance
Have sales taxes been collected and paid? <input type="radio"/> Yes <input type="radio"/> No	Savings Account Balance
Are club employees bonded? <input type="radio"/> Yes <input type="radio"/> No	Cash on Hand
Amount of Outstanding Bills	Total
Value of Real Estate	Bonds and Investments (cost value)
Amount of liability insurance	Total
Owed of mortgages and loans	
Value of Personal Property	
Amount of Property Insurance	

## TRUSTEES' AND COMMANDERS CERTIFICATE OF AUDIT

Date \_\_\_\_\_, 20\_\_

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of \_\_\_\_\_ for the Fiscal Quarter ending \_\_\_\_\_ in accordance with the National By-Laws and that this report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved and checks properly countersigned.

Post Quartermaster \_\_\_\_\_  
(Name)  
\_\_\_\_\_  
(Address)

Signed \_\_\_\_\_ Trustee  
Signed \_\_\_\_\_ Trustee  
Signed \_\_\_\_\_ Trustee

This is to certify that the Office of the Quartermaster is bonded with \_\_\_\_\_ in the amount of \_\_\_\_\_ until \_\_\_\_\_, 20\_\_, and the Audit is correctly made out to the best of my knowledge and belief.

Signed \_\_\_\_\_ Commander

## Template for Post Audit Report

1. This line depicts whether it is a District Audit, a County Council Audit, or a Post Audit. If it is a District Audit, just write down the District number. There are no County Councils in Kansas so this part does not apply. If it is a Post Audit, write down the Post number and the name of the town the Post is located in. The Post name is not necessary.
2. This line should read "Kansas".
3. This line should show the date the Quarter being audited ended. The four Quarters are listed on Line 4. Please print or write legibly.
4. Please circle the Quarter being audited. This will help if line 3 is not legible.
5. This column is for the amounts that were in column 8, the last Quarterly Audit. These numbers should add downward and the total should be entered in Line 18, Column 5.
6. This column is for the amounts for each appropriate line in that column that money was received during the Quarter being audited. These numbers should add downward and the total should be entered in Line 18, Column 6.
7. This column is for the amounts for each appropriate line in that column that money was expended during the Quarter being audited. These numbers should add downward and the total should be entered in Line 18, Column 7.
8. This column is for the total of each appropriate line in that column, i.e. the balance forward in that line of column 5 should be added to the receipts in that line of column 6, and then subtracted by the expenditures in that line of column 7. The total for each appropriate line is then added downward and entered in box 19, which also matches the totals from line 18, columns 5, 6, and 7.
9. This line is for all National and Department dues collected and remitted by the Post during the Quarter being audited. The amount carried over from the previous audit which would be line 9, column 8 of the previous audit, and then added to all receipts for this Quarter entered in column 6, and subtracted by all expenditures entered in column 7, and then entered as the total in column 8.
10. This line is for all Admission fees collected by the Post, (\$1.00 for each new member). Any carryover from previous audit/s is in line 10, column 5. All Admission Fees collected during this Quarter should be entered on line 10, column 6, and all expenditures of these fees should be entered on line 10, column 7, with the totals entered on line 10, column 8. The same procedure used in Line 9.

11. This line is for the General Budget. It should include cash kept on hand by the Post for use as change at functions. Use the same procedures as explained in Line 9 to complete this line.
12. This line is for the Post Relief Fund which are donations from Poppies and Poppy expenditures. This line is governed by the By-laws Section 219 and explained in Section 219 of the Manual of Procedure. Use the same procedures as explained in Line 9 to complete this line.
13. This line is for the Post Dues Reserve Fund and is governed by the By-laws Section 717 and explained in Section 717 of the Manual of Procedure. Half of all of the dues, (Life and Continuous), collected by the Post this Quarter should be entered on line 13, column 6. Use the same procedures as explained in Line 9 to complete this line.
14. This line is for the Post Home or Building Fund and may include Savings Accounts. Use the same procedures as explained in Line 9 to complete this line.
15. Post Canteen or Club Fund. Any cash used for change for the Canteen should be included on this line. Use the same procedures as explained in Line 9 to complete this line.
16. These lines are for any other funds not already included or listed on line 17. Use the same procedures as explained in line 9 to complete these lines.
17. This line is for any Bonds or Investments not already included to any other funds. Use the same procedures as explained in line 9 to complete these lines.
18. This line is the total of each respective column added down, column 5, plus column 6, minus column 7. The total will be entered in Box 19 which will match the total of column 8.
19. This is a double check. It is the total of Line 18, column 5, plus column 6, minus column 7, and will be the total of column 8 added down. They will match.
20. This line is your Checking Account Balance at the end of this Quarter.
21. This line are any outstanding checks that have not been reconciled.
22. This line is the reconciled balance of your Checking Account.
- 22 A. This line is taken from line 14, column 8 or from any other Savings accounts included on line 16, column 8, not previously included.

- 22 B. This line is the amount of cash you included in Line 11.
- 22 C. This line is the total of Lines 22, 22A, and 22B.
- 22 D. This line is taken from line 17, column 8.
- 23. This line is the total of line 22C plus line 22D and will be the amount in Box 19.
- 24. This is the operations Box. If your Post has no canteen and no Post home, then write NA in this box. If your Post has no canteen, write NA in Boxes A, B, C, and D.
  - 24 A. If applicable, a Yes or No answer.
  - 24 B. If applicable, a Yes or No answer.
  - 24 C. If applicable, a Yes or No answer.
  - 24 D. If applicable, a Yes or No answer.
  - 24 E. If applicable, the amount of outstanding bills. If zero, so indicate.
  - 24 F. If applicable, the value of Real Estate, (Post Home, etc.).
  - 24 G. If applicable, the amount of liability insurance the Post has.
  - 24 H. If applicable, the amount owed on Mortgages and Loans, if zero, so indicate.
  - 24 I. If applicable, the amount of Personal Property.
  - 24 J. If applicable, the amount of Property Insurance the Post has.
- 25. Date this Audit was completed.
- 26. This line is the same as Line 1, but can include the Post name too.
  - 26 A. This line is the same as Line 3.
- 27. This line is the printed name of the Post Quartermaster. No signature necessary.
- 28. This line is the address of the Post Quartermaster.
- 29. This line is the name of the bonding company your Post is Bonded with. In most instances it will be VFW/TIA, if you are bonded through Kansas VFW.

30. This line is the amount of bond your Quartermaster is bonded for. This amount must be greater than Box 19 or Line 23. If it is not, your Quartermaster is underbonded. The position of Quartermaster is bonded, not the person. If the Quartermaster is replaced, the position is still bonded for the person assuming that position for the remainder of the year.
31. This line is the date your Quartermaster's Bond expires.
32. This line is the signature of the Commander showing his/her approval of the audit.
33. These three lines are the signatures of the Post Trustees. If a Trustee is not available in the proper time period, a Past Post Commander would suffice. All three trustee lines must be signed.