

## INSTRUCTIONS FOR TERM AUDIT

The Audit Committee shall be persons not related to the Bethel Guardian Secretary or Bethel Guardian Treasurer. The Bethel Guardian Secretary and the Bethel Guardian Treasurer shall work together and fill in the audit forms in ink, one in each book for the term. All paper work used in keeping and auditing the books shall be placed in an envelope, labeled and stored. There shall be a completed Audit Form for each book each term.

In the checking account section of the Audit Form, fill in receipts column labels and column totals of Columns 1-8. Fill in disbursement column labels and column totals of Columns 1-8. Fill in the details of the savings account Column 10 where indicated. Calculate Total Treasury Balance by adding ending balances of the checking and savings accounts. Total Treasury balance should equal the total on the last line in Column 11 of the term book.

The Associate Bethel Guardian and the Audit Committee shall review books and all records (warrants and receipts) and make sure that all are in balance with the check book, savings account book, and bank statements. The Audit Committee shall also review the minute books for the Bethel and the Bethel Guardian Secretary, the Permanent Record Book, and any other books or records necessary and shall indicate on the Audit Form that these have been reviewed and found to be in order. The Promoter of Finance may help in this Audit.

If any books or records are not in proper order or balance, they shall be brought up to date immediately so the Committee may complete the audit in a timely manner. When the Audit is complete, the Audit Committee shall sign and date the Audit Forms and books after the final entry. The Associate Bethel Guardian shall make a report of the Audit to the Bethel at the next regular meeting. He may use the Audit Form for his report or create a more detailed report as desired by the Bethel.

The books and all records are to be made available to the Audit Committee and the Associate Bethel Guardian 10 days prior to the first meeting of the new term.